

ORIGINAL

Legal Department

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Attorney
BellSouth Telecommunications, Inc.
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July 22, 2004

RECEIVED-FPSC
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COMMISSION
CLERK

Mrs. Blanca S. Bayó
Division of the Commission Clerk and
Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

**Re: 031125-TP: Complaint of IDS Telecom LLC against BellSouth
Telecommunications, Inc., for over billing and discontinuance of
service, and petition for emergency order restoring service**

Dear Ms. Bayó:

Enclosed are an original and fifteen copies of BellSouth Telecommunications, Inc.'s Direct Testimony of Kathy K. Blake and David F. Melton, Jr., which we ask that you file in the captioned docket.

A copy of this letter is enclosed. Please mark it to indicate that the original was filed and return the copy to me. Copies have been served to the parties shown on the attached Certificate of Service.

Sincerely,

James Meza III / JMA

James Meza III

CMP _____
COM 5
CTR 1
ECR _____
GCL _____
OPC _____
MMS _____
RCA _____
SCR _____
SEC 1
OTH _____

Enclosures

cc: All Parties of Record
Marshall M. Criser III
R. Douglas Lackey
Nancy B. White

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

08013 JUL 22 04

FPSC-COMMISSION CLERK

**CERTIFICATE OF SERVICE
DOCKET NO. 031125-TP**

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via
Hand Delivery (*) and First Class U.S. Mail this 22nd day of July, 2004 to the following:

Patty Christensen (*)
Staff Counsel
Florida Public Service
Commission
Division of Legal Services
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
Tel. No. (850) 413-6191
Fax. No. (850) 413-6221
pchrister@psc.state.fl.us

Vicki Gordon Kaufman (*)
Joseph A. McGlothlin
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Davidson Kaufman & Arnold, P.A.
117 South Gadsden Street
Tallahassee, FL 32301
Tel. No. (850) 222-2525
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vkaufman@mac-law.com
Represents IDS


James Meza III

BELLSOUTH TELECOMMUNICATIONS, INC.
DIRECT TESTIMONY OF KATHY K. BLAKE
BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 031125-TP
JULY 22, 2004

Q. PLEASE STATE YOUR NAME, YOUR POSITION WITH BELLSOUTH
TELECOMMUNICATIONS, INC. ("BELLSOUTH"), AND YOUR
BUSINESS ADDRESS.

A. My name is Kathy K. Blake. I am employed by BellSouth as Director – Policy
Implementation for the nine-state BellSouth region. My business address is
675 West Peachtree Street, Atlanta, Georgia 30375.

Q. PLEASE PROVIDE A BRIEF DESCRIPTION OF YOUR BACKGROUND
AND EXPERIENCE.

A. I graduated from Florida State University in 1981, with a Bachelor of Science
degree in Business Management. After graduation, I began employment with
Southern Bell as a Supervisor in the Customer Services Organization in
Miami, Florida. In 1982, I moved to Atlanta where I have held various
positions involving Staff Support, Product Management, Negotiations, and
Market Management within the BellSouth Customer Services and
Interconnection Services Organizations. In 1997, I moved into the State
Regulatory Organization where my responsibilities included issues

1 management and policy witness support. I assumed my current responsibilities
2 in July 2003.

3

4 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

5

6 A. The purpose of my testimony is to explain BellSouth's position as to the policy
7 aspects of certain issues in the Complaint filed with the Florida Public Service
8 Commission ("Commission") by IDS Telecom, LLC ("IDS") on December 23,
9 2003, and amended on December 30, 2003. IDS' Complaint alleges that
10 BellSouth overbilled IDS, that BellSouth improperly terminated IDS' access to
11 BellSouth's Local Exchange Navigation System ("LENS") service, and asks
12 that the Commission resolve various billing disputes between the parties.
13 Specifically, my testimony addresses Issues 2, 3, 4(a), and 5(a)-(c) as set forth
14 in the Commission's Order Modifying Order Establishing Procedure, issued on
15 June 23, 2004. BellSouth's witness David Melton will address the remaining
16 issues.

17

18 ***Issue 2: Did BellSouth properly terminate IDS's access to LENS in December***
19 ***2003 pursuant to the interconnection agreement?***

20

21 Q. WHAT IS BELL SOUTH'S POSITION ON THIS ISSUE?

22

23 A. Yes. Pursuant to the parties' Interconnection Agreement, BellSouth properly
24 terminated IDS's access to LENS in December 2003. Attachment 7, Section
25 1.7.2 of the Interconnection Agreement specifically grants BellSouth the

1 authority to suspend or terminate service for nonpayment of undisputed
2 amounts. On December 3, 2003, BellSouth notified IDS that BellSouth had
3 not received payment for certain services, including resale services and UNE
4 billing, and that if IDS did not pay the outstanding amounts by December 18,
5 2003, BellSouth would suspend IDS' access to LENS. See Exhibit KKB-1
6 attached hereto. On December 19, 2003, due to IDS' failure to pay the
7 outstanding undisputed amounts, BellSouth properly suspended IDS' access to
8 LENS. BellSouth restored IDS's access to LENS on December 24, 2003.

9
10 Q. DID BELL SOUTH TERMINATE LENS SOLELY FOR NON-PAYMENT
11 OF THE PAST DUE Q ACCOUNT?

12
13 A. No. Even without considering the non-payment of the Past Due Q Account,
14 IDS failed to pay undisputed and past due resale billings consisting of
15 approximately \$33,000 and submitted duplicative, and thus improper disputes
16 for \$1.8 million in UNE billings. As testified by David Melton, IDS paid \$1
17 million on January 2, 2004 and \$800,000 on January 15, 2004 for these
18 improper UNE billing disputes.

19
20 Thus, notwithstanding IDS' disputes, BellSouth properly terminated IDS'
21 access to LENS for the non-payment of undisputed and past due resale and
22 UNE billing accounts.

1 ***Issue 3: If BellSouth improperly terminated IDS's access to LENS in December***
2 ***2003, then would such action constitute anticompetitive behavior in***
3 ***violation of Chapter 364, Florida Statutes?***

4
5 Q. WHAT IS BELLSOUTH'S POSITION ON THIS ISSUE?

6
7 A. The determination of whether a state law or statute has been violated requires a
8 legal conclusion. Because I am not a lawyer, I am not qualified to make such a
9 conclusion. However, based on my understanding of the facts in this case and
10 the parties' interconnection agreement, BellSouth believes that it properly
11 terminated IDS' access to LENS for the non-payment of undisputed past due
12 resale and UNE billings, and therefore, BellSouth's actions were not
13 anticompetitive.

14
15 ***Issue 4(a): Did BellSouth assess the correct Daily Usage File (DUF) charges for***
16 ***services provided to IDS in Florida?***

17
18 Q. WHAT IS BELLSOUTH'S POSITION ON THIS ISSUE?

19
20 A. Yes. BellSouth assessed the correct Daily Usage File ("DUF") charges¹ for
21 services provided to IDS in Florida. The parties' interconnection agreement

¹ The term "DUF" is used here to refer to either Access Daily Usage Files ("ADUF") or Optional Daily Usage Files ("ODUF") or both. ADUFs provide the necessary information for CLECs to bill other carriers. ODUFs provide CLECs with the necessary usage records for CLECs to bill their end users.

1 that became effective on January 27, 2001 ("Prior Agreement"),² contained
2 DUF rates that the parties agreed upon. On September 27, 2002, the
3 Commission issued Order No. PSC-02-1311-FOF-TP ("120-Day Order") in
4 which the Commission approved new rates for several elements, including a
5 reduction in the DUF rates. Pursuant to the 120-Day Order, IDS and
6 BellSouth signed an amendment ("Amendment") to their Prior Agreement to
7 adopt the rates set forth in the Commission's 120-day Order on October 22,
8 2002. The parties filed this Amendment on January 31, 2003, which the
9 Commission approved on April 30, 2003 in Docket No. 030114-TP.
10 Notwithstanding the fact that the Commission approved the Amendment on
11 April 30, 2003, BellSouth began to charge IDS the DUF rates from the 120-
12 Day Order in November 2002.

13
14 Q. WAS THERE ANY INDICATION IN THE COMMISSION'S 120-DAY
15 ORDER THAT THE RATES WERE TO BE APPLIED RETROACTIVELY?

16
17 A. Absolutely not. The Order is very clear about the effective date of the rates
18 approved in the *120 Day Order*. The Order states, at p. 115:

19
20 BellSouth's UNE rates, as established herein, may be
21 incorporated as amendments to existing interconnection
22 agreements. Therefore, upon consideration, we find that it is
23 appropriate for the rates to become effective when the
24 interconnection agreements are amended to reflect the
25 approved UNE rates and the amended agreement becomes
26 effective under the law.
27

² The Prior Agreement expired in February 2003 and was replaced by the "Current Agreement" effective February 5, 2003.

1 The undisputed facts establish that BellSouth and IDS did not amend
2 the Prior Agreement to reflect the 120-Day Order rates until October
3 2002 and that this Amendment was not approved by the Commission
4 until April 2003. Thus, there is no support for IDS's application of
5 the DUF rates in the 120-Day Order retroactively.

6

7 Q. IS THERE ANY PROVISION IN THE PRIOR AGREEMENT THAT
8 WOULD ENTITLE IDS TO A "TRUE-UP" OF DUF RATES
9 INCURRED PRIOR TO THE OCTOBER 2002 AMENDMENT?

10

11 A. No. In Section 13 of Attachment 2 to the Prior Agreement, the parties
12 agreed that "interim prices for Network Elements and Other Services
13 and Local Interconnection shall be subject to true-up" in accordance
14 with certain enumerated procedures.³ Only "interim" rates were
15 declared subject to true-up. Permanent rates, regardless of whether
16 they might be revised or updated in subsequent state commission
17 proceedings, were not subject to true-up in Section 13. The DUF rates
18 for Florida in the parties' Prior Agreement were the Commission's
19 permanent, established rates – they were not "interim" – and the
20 parties never expressly designated any of the DUF rates as otherwise
21 subject to true-up under Section 13. Therefore, Section 13 of
22 Attachment 2 is not applicable to DUF rates.

23

³ Prior Agreement, Attachment 2, Section 13.1.

1 ***Issue 5(a): Did BellSouth correctly assess market-based rates for services provided***
2 ***to IDS in Florida in the applicable MSAs?***

3
4 Q. WHAT IS BELL SOUTH'S POSITION ON THIS ISSUE?

5
6 A. Yes, BellSouth correctly assessed market-based rates for services provided to
7 IDS in Florida in the applicable MSAs.

8
9 Q. WHAT IS BELL SOUTH'S AUTHORITY FOR CHARGING MARKET
10 RATES?

11
12 A. Pursuant to the FCC's *UNE Remand Order*,⁴ BellSouth provides CLECs with
13 local circuit switching on an unbundled network element basis, except for
14 CLECs in Density Zone 1 in the top 50 Metropolitan Statistical Areas
15 ("MSAs"), as defined in 47 C.F.R. § 69.123 as of January 1, 1999, that serve
16 end-users with four or more voice grade (DS0) equivalent channels or lines,
17 where BellSouth provides nondiscriminatory access to combinations of
18 unbundled loops and transport throughout Density Zone 1. BellSouth serves
19 end users in three top 50 MSAs in Florida: Miami, Orlando and Ft.
20 Lauderdale. In those three Florida MSAs where BellSouth is exempt from the
21 local circuit switching requirements, BellSouth provides local switching at
22 market rates.

⁴ *In the Matter of Implementation of the Local Competition Provisions of the Telecommunications Act of 1996*, CC Docket No. 96-98, *Third Report and Order and Fourth Further Notice of Proposed Rulemaking*, 15 FCC Rcd 3696 (1999).

1 Q. DOES THE AGREEMENT BETWEEN BELL SOUTH AND IDS PROVIDE
2 FOR MARKET RATES IN THESE INSTANCES?

3
4 A. Yes. Sections 4.2.2 and 4.2.3 of Attachment 2 of the Current Agreement
5 provide as follows:

6
7 4.2.2 Notwithstanding BellSouth's general duty to unbundled local
8 circuit switching, BellSouth shall not be required to unbundle
9 local circuit switching for IDS Telcom when IDS Telcom
10 serves an end-user with four (4) or more voice-grade (DS-0)
11 equivalents or lines served by BellSouth in one of the
12 following MSAs: Atlanta, GA; Miami, FL; Orlando, FL; Ft.
13 Lauderdale, FL; Charlotte-Gastonia-Rock Hill, NC;
14 Greensboro-Winston Salem-High Point, NC; Nashville, TN;
15 and New Orleans, LA, and BellSouth has provided non-
16 discriminatory cost based access to the Enhanced Extended
17 Link (EEL) throughout Density Zone 1 as determined by
18 NECA Tariff No. 4 as in effect on January 1, 1999.

19
20 4.2.3 In the event that IDS Telcom orders local circuit switching for
21 an end user with four (4) or more DS0 equivalent lines within
22 Density Zone 1 in an MSA listed above, BellSouth shall charge
23 IDS Telcom the market based rates in Exhibit B for use of the
24 local circuit switching functionality for the affected facilities.
25

26 These provisions are consistent with the provisions regarding the
27 application of market based rates for accounts containing 4 or more DS0
28 lines in a particular MSA contained in the Prior Agreement, Attachment 2
29 at Sections 5.6.1.1, 5.6.1.2 and 5.6.2.4.

30
31
32
33

1 ***Issue 5(b): Did BellSouth correctly calculate and bill IDS the appropriate amount?***

2

3 Q. DID BELLSOUTH RENDER BILLS TO IDS FOR MARKET BASED
4 RATES IN ACCORDANCE WITH THE PARTIES' INTERCONNECTION
5 AGREEMENT?

6

7 A. Yes. Consistent with Section 1.1 of Attachment 7 of the parties'
8 interconnection agreement, BellSouth rendered bills for market based rates to
9 IDS in the Carrier Access Billing System ("CABS") and formatted in CABS
10 Billing Output Specification ("CBOS") standard.

11

12 ***Issue 5(c): Did IDS properly dispute the amounts in subpart 5(b) in accord with the***
13 ***provisions of the parties' interconnection agreement? If not, has IDS***
14 ***violated the interconnection agreement?***

15

16 Q. WHAT IS BELLSOUTH'S POSITION ON THIS ISSUE?

17

18 A. BellSouth's position is that IDS did not properly dispute the amounts for
19 market-based rate charges and, by not paying for the services, was in violation
20 of the Interconnection Agreement.

21

22 Initially, IDS disputed the charges with the claim that it should not have to pay
23 market-based rate charges because the charges were not billed mechanically
24 which would have been a violation of the Interconnection Agreement.
25 However, all of the subject charges were billed to IDS in CABS Billing Output

1 Specification format and in the Other Charges & Credits section of IDS' bills
2 and thus complied with the Interconnection Agreement regarding billing
3 format.

4
5 IDS also disputed the charges by claiming that it should not be required to pay
6 the market-based rate charges because BellSouth was charging IDS the market
7 based rate for lines that are not in the applicable MSAs. However, IDS has not
8 presented BellSouth with any evidence to support this claim. This is contrary
9 to Attachment 7, Section 2.2 of the Current Agreement, which states that IDS
10 may not withhold payment on all or part of the bill without supporting
11 documentation. Therefore, it is BellSouth's position that IDS has violated the
12 interconnection agreement and that the unpaid amounts related to market rate
13 billing must be paid to avoid suspension of access to the ordering systems
14 and/or disconnection of service.

15

16 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

17

18 A. Yes.

19

20 #543682

21

December 3, 2003

IDS Telecom
Attn Elizabeth Fefer
1525 N W 167th St
Suite 200
Miami, FL 33169

Our records indicate that as of December 2, 2003, we have not received payment of \$808,188.95 on your resale accounts. If payment of this amount is not received by December 18, 2003 requests for additional services will be refused.

Your end users' service will be interrupted unless payment of your regulated charges is received by January 2, 2004.

If your end users' service is interrupted for non-payment of your regulated charges, a restoral fee will apply for each end user account upon restoral of service. This may be the only written notification you receive. In addition further notice may not be given before discontinuing service if a check is dishonored.

The breakdown is as follows:

205 Q92 1347	\$.12
205 Q97 4556	\$1,280.27
205 Q97 4557	\$578,506.04
305 Q92 1347	\$1,493.20
305 Q97 4556	\$91,658.26
502 Q97 4556	\$234.99
561 Q92 1347	\$1,770.79
561 Q97 4556	\$98,875.50
601 Q92 1347	\$25.61
601 Q97 4556	\$333.39
615 Q93 2533	\$43.01
615 Q97 4556	\$800.43
704 Q92 1347	\$.56
704 Q97 4556	\$3,761.35
706 Q97 4556	\$3,857.17
770 Q97 4556	\$2,417.94
803 Q97 4556	\$1,003.71
904 Q92 1347	\$142.36
904 Q97 4556	\$21,984.25

If you have paid your bill since this notice was prepared, please accept our thanks and disregard this notice.

If you have any questions, please call 800 872 3116.

Mailed 12-3-03
RBJ

December 3, 2003

IDS Telecom
Attn: Elizabeth Fefer
1525 N W 167th St
Suite 200
Miami, FL 33169

Our records indicate that as of December 2, 2003, we have not received payment of \$7,664,303.80 on your UNE accounts. If payment is not received by December 18, 2003, requests for additional services will be refused.

Your end users' service will be interrupted unless payment of your regulated charges is received by January 2, 2004.

If your end users' service is interrupted for non-payment of your regulated charges, a restoral fee will apply for each end user account upon restoral of service. This may be the only written notification you receive. In addition further notice may not be given before discontinuing service if a check is dishonored.

The breakdown is as follows:

205 Q92 1090	\$133,659.83
305 Q97 1090	\$1,658,730.74
561 Q97 1090	\$2,396,959.47
904 Q97 1090	\$1,093,664.58
706 Q97 1090	\$664,092.03
770 Q97 1090	\$542,205.75
502 Q97 1090	\$86,591.95
601 Q97 1090	\$31,984.08
704 Q92 1090	\$814,197.46
803 Q93 0614	\$30.18
803 Q93 5378	\$128,537.30
615 Q95 6307	\$113,650.43

If you have paid your bill since this notice was prepared, please accept our thanks and disregard this notice.

If you have any questions, please call 1 800 872 3116

mailed 12-03-03
Dgy

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BELLSOUTH TELECOMMUNICATIONS, INC.
DIRECT TESTIMONY OF DAVID F. MELTON, JR.
BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 031125-TP
JULY 15, 2004

Q. PLEASE STATE YOUR NAME, YOUR POSITION WITH BELLSOUTH
TELECOMMUNICATIONS, INC. ("BELLSOUTH") AND YOUR BUSINESS
ADDRESS.

A. My name is David F. Melton, Jr. I am employed by BellSouth as a Manager – Accounts
Receivable Management for the nine-state BellSouth region. My business address is One
Chase Corporate Center, Suite 300, Birmingham, AL 35244.

Q. PLEASE PROVIDE A BRIEF DESCRIPTION OF YOUR BACKGROUND AND
EXPERIENCE.

A. I graduated from the University of Mobile in 1991 with a Bachelor of Arts degree in
Communications. After graduation, I was employed in the field of Retail Management.
In 1998, I began my career with BellSouth as a Service Representative in Consumer
Services. In 2000, I moved into the Interconnection Services Center as a Supervisor for
the CLEC resale billing dispute group. In 2001 moved into the Staff Support group for
ICS ARM and have had various responsibilities including UNE-P disputes staff support,
Resale/UNE-P disputes staff support and Resale/UNE-P collections staff support.

1 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

2
3 A. The purpose of my testimony in this proceeding is to respond to Issues 1, 4(b), 5(d) and 6
4 from the June 23, 2004 Order Modifying Order Establishing Procedure in this case.
5

6 Q. CAN YOU PROVIDE INFORMATION REGARDING IDS'S PAYMENT HISTORY
7 WITH BELLSOUTH?
8

9 A. Yes. IDS routinely pays its bills to BellSouth late and generally on the day a late notice
10 expires. In addition, IDS uses the dispute process to avoid its payment obligations by
11 asserting duplicative disputes, unsupported disputes, and disputes that were previously
12 resolved or addressed by the parties.
13

14 ***Issue 1: Was there a further agreement to include additional billed amounts into the***
15 ***Settlement Agreement and Settlement Agreement Q account?***
16

17 Q. CAN YOU DESCRIBE THE EVENTS THAT LED TO THE CREATION OF THE
18 PAST DUE Q ACCOUNT?
19

20 A. Yes. In the spring of 2001, IDS filed a Complaint against BellSouth at the Florida Public
21 Service Commission ("Commission"). After the first day of the hearing of IDS's
22 Complaint in September 2001, the parties reached a settlement. On or about September
23 27, 2001, the parties memorialized their agreement by entering into the Settlement
24 Agreement, which is attached hereto as Exhibit LC-1. The Settlement Agreement
25 contains the following relevant terms:

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1.

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3.

4.

a.

b.

c.

5.

6.

5

[REDACTED]

See DM-1 at ¶1

[REDACTED]

Id. at ¶ 2.

[REDACTED]

Id. at ¶ 3.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Id. at ¶ 14.

[REDACTED]

[REDACTED]

[REDACTED]

Id. at ¶

[REDACTED]

[REDACTED]

Id.

7.

[REDACTED]

Id. at ¶ 6.

8.

[REDACTED]

Id. at ¶ 7.

Q. DID THE PARTIES EVER ARBITRATE THE DISPUTES THAT WERE CARVED OUT OF THE TOTAL AMOUNT OWED IN THE SETTLEMENT AGREEMENT?

A. No. Because of the time and costs associated with submitting the disputes to commercial arbitration, the parties jointly decided to resolve the disputes through negotiation.

Q. WAS THERE AN AMENDMENT TO THE SETTLEMENT AGREEMENT?

A. Yes. In March 2002, the parties entered into the Settlement Amendment, which is attached hereto as Exhibit DM-2. In this agreement, among other things, the parties stated that they resolved the disputes set forth in paragraph 4 of the Settlement Agreement and also determined the **Total Amount Due** to BellSouth. Specifically, the parties agreed to the following in the Settlement Amendment:

1. The **Total Amount Due** to BellSouth was \$2.475 million. See Settlement Amendment at ¶ 1.

- 1 2. IDS must pay \$200,000 each month by the close of business on the last day of
2 each month until March 31, 2003, which shall fully satisfy the Total Amount Due.
3 Id. at ¶ 2.
- 4 3. BellSouth will bill the **Total Amount Due** under a new Q account termed the
5 “Past Due Q Account.” Id. at ¶ 3.
- 6 4. BellSouth waived all prior interest or late payment charges on the **Total Amount**
7 **Due** but will bill interest and late payment charges on the Total Amount Due
8 beginning in March 2002 at 1.5%. Id. at ¶ 4.
- 9 5. BellSouth shall issue to IDS a credit of \$925,000, which IDS withheld from its
10 February 2002 payment. Id. at ¶ 5. This \$925,000 credit resolved the billing
11 disputes in Paragraph 4 of the Settlement Agreement.
- 12 6. If IDS failed to make the monthly \$200,000 payment for the Past Due Q Account
13 or failed to keep its billing current for all other accounts, IDS will be in breach of
14 the Settlement Amendment and have 14 days to cure said breach or the remaining
15 balance in the Past Due Q Account will become immediately due. Id. at ¶ 8.

16
17 Q. WAS THERE ANY FURTHER AMENDMENTS, MODIFICATIONS OR CHANGES
18 TO EITHER THE SETTLEMENT AGREEMENT OR SETTLEMENT AMENDMENT?

19
20 A. Yes. In July 2002, BellSouth agreed to allow IDS to defer the monthly \$200,000
21 payment required in the Settlement Agreement and Settlement Amendment for two
22 months. An email confirming this agreement is attached hereto as DM-3. The parties did
23 not execute an additional amendment to the Settlement Amendment or the Settlement
24 Agreement to memorialize this agreement.

1 Q. HOW DID THE PARTIES AGREE TO ADDRESS DISPUTES SUBMITTED BY IDS
2 POST-SEPTEMBER 2001 THAT WERE NOT ADDRESSED IN THE SETTLEMENT
3 AGREEMENT?
4

5 A. Separate from the Settlement Agreement or Settlement Amendment, Bob Hacker, IDS's
6 CFO, and Leah Cooper of BellSouth agreed to include into the Past Due Q Account
7 disputed amounts totaling approximately \$667,811.15. IDS asserted these dispute after
8 September 2001 but before execution of the Settlement Amendment. Inclusion of these
9 post-September 2001 disputes raised the amount in the Past Due Q Account to
10 approximately \$3.2 million.
11

12 The parties further agreed that if any of the additional disputes totaling \$667,811.15 were
13 upheld, then BellSouth would credit the Past Due Q Account the amount of the upheld
14 dispute. If the disputes were denied, then the parties agreed that the charges would
15 remain in the Past Due Q Account and would be paid by IDS.
16

17 Q. DID IDS AGREE TO THE TRANSFER TO THE PAST DUE Q ACCOUNT?
18

19 A. Yes. As evidenced by a June 12, 2003 e-mail from Bob Hacker to Maxine Alagar of
20 BellSouth, which is attached as Exhibit DM-4, IDS agreed to increase the opening
21 balance in the Past Due Q Account to \$3,232,266. As stated by Mr. Hacker:
22

23 Settlement Amendment stated that the opening balance was \$2.475
24 million. **However, opening balance was changed to \$3,232,266**
25 **by mutual agreement between Leah Cooper, Claude Morton**

1 **and myself, and \$200,000 monthly payments were extended to**
2 **reflect the larger balance. No document was signed when the**
3 **Q account balance was increased.**

4
5 (emphasis added). Mr. Hacker even agreed to “formalize in an agreement the larger
6 opening balance” that the parties were operating under. See Exhibit DM-4.

7
8 Mr. Hacker also reconfirmed this verbal agreement in a June 24, 2003 email and
9 spreadsheet to Maxine Alagar of BellSouth, which is attached as Exhibit DM-5, where
10 Mr. Hacker used “\$3,232,266” as the opening balance for the Past Due Q Account.

11
12 Q. WHEN DID BELLSOUTH PERFORM THIS TRANSFER AND ESTABLISH THE
13 PAST DUE Q ACCOUNT?

14
15 A. On or around April 10, 2002, BellSouth established the Past Due Q Account and
16 transferred \$3,232,266.10 pursuant to the parties’ agreement.

17
18 Q. WAS IDS AWARE OF THE TRANSFER AND THE AMOUNT OF THE TRANSFER
19 PRIOR TO THE TRANSFER?

20
21 A. Yes. On April 10, 2003, I forwarded to Bob Hacker via email a spreadsheet, which is
22 attached hereto as Exhibit DM-6, identifying the amounts that were transferred to the Past
23 Due Q Account. As set forth in this spreadsheet, the total amount transferred was
24 \$3,232,266.10, which is the exact amount Mr. Hacker stated was transferred in Exhibits

1 DM-4 and DM-5. Mr. Hacker received my email dated April 10, 2003 and responded on
2 that same date via email, which is attached hereto as Exhibit DM-7, by stating "thanks."

3
4 Q. DID IDS AND BELL SOUTH AGREE TO PUT ANY ADDITIONAL AMOUNTS
5 INTO THE PAST DUE Q ACCOUNT?

6
7 A. Yes. In addition to transferring the \$667,811.15 in disputes to the Past Due Q Account,
8 the parties also agreed to transfer \$68,880.37 in undisputed billings arising between
9 September 2001 and March 2002 to the Past Due Q Account. Leah Cooper confirmed
10 this Agreement with Bob Hacker in an April 8, 2002 e-mail, which is attached as Exhibit
11 DM-6.

12
13 Q. WHAT DOES THE \$3,232,266.10 CONSIST OF?

14
15 A. The amount transferred to the Past Due Q Account consists of the \$2,475,000 set forth in
16 the Settlement Amendment, the \$667,811.15 for post-September 2001 disputes, and the
17 \$68,880.37 for post-September 2001 undisputed billings.

18
19 Q. HOW WERE THE POST-SEPTEMBER 2001 DISPUTES RESOLVED?

20
21 A. BellSouth upheld \$540,422.50 of the \$667,811.15 disputed by IDS, which resulted in a
22 credit of \$668,263.84 being applied to IDS's accounts in August 2002. The amount
23 credited exceeded the amount upheld because BellSouth credited IDS with late payment
24 and interest charges associated with the upheld disputes.

1 Q. WHERE DID BELLSOUTH APPLY THESE CREDITS?

2

3 A. Instead of applying these credits in the Past Due Q Account, BellSouth applied the credits
4 to the accounts where the chargers were originally billed. Thus, IDS's actual billing
5 accounts were reduced to reflect the resolution of disputes in IDS's favor. Nevertheless,
6 IDS received all of the credits they were entitled to receive per agreement of the parties.

7

8 Q. DID IDS KNOW THAT BELLSOUTH APPLIED CREDITS IN ITS FAVOR FOR THE
9 POST-SEPTEMBER 2001 DISPUTES IN ITS ACTUAL BILLING ACCOUNTS?

10

11 A. Yes. The application of the \$668,263.84 in credits to the actual billing accounts was
12 reflected in IDS's August 2002 bills and the Billing Adjustment Request ("BAR") forms
13 BellSouth provided to IDS. These BAR forms set forth the resolution of each dispute and
14 the amount of the credit applied to each billing account. A copy of each BAR Form
15 representing the \$668,263.84 in applied credits is attached to my testimony as Exhibit
16 DM-9.

17

18 Q. HAS IDS EVER DISPUTED THE APPLICATION OF THE CREDITS IN THE
19 MANNER APPLIED BY BELLSOUTH?

20

21 A. No. In fact, as evidenced by Exhibit DM-5, Mr. Hacker of IDS did not reflect any
22 adjustment to the Past Due Q Account for the application of the \$668,263.84 in credits to
23 the Past Due Q Account.

24

25

1 Q. HOW MUCH IS LEFT TO BE PAID ON THE PAST DUE Q ACCOUNT?

2
3 A. As of December 2003, the Past Due Q Account had a balance of \$597,783.85.
4

5 Q. WAS IDS GIVEN ALL THE CREDITS IT WAS ENTITLED TO UNDER THE
6 SETTLEMENT AGREEMENT AND SETTLEMENT AMENDMENT? PLEASE
7 EXPLAIN.
8

9 A. Yes. Pursuant to the Settlement Agreement, IDS was entitled to [REDACTED] in credits.
10 BellSouth applied these credits on November 13, 2001, December 3, 2001 and December
11 17, 2001, respectively. Additionally, per the Settlement Amendment, BellSouth applied
12 a credit of \$925,000 on March 22, 2002. Finally, as stated above, BellSouth applied
13 \$668,63.84 in credits representing the resolution of the post-September 2001 disputes in
14 August 2002.
15

16 Q. WHAT WAS THE PURPOSE OF YOUR MEETING WITH IDS ON JANUARY 2,
17 2004? WHAT GENERATED THE PAYMENTS OF \$1 MILLION AND \$800,000.00?
18

19 A. After a conference call with the Commission Staff in late December 2003, the parties
20 agreed to meet on January 2, 2004 to attempt to reach an agreement on IDS's billing
21 disputes. Roger Edmonds and I went through the issues and disputes with Elizabeth
22 Fefer and Diane Larkin of IDS to ascertain whether IDS had asserted duplicative
23 disputes. In this process, IDS admitted that it had asserted several duplicative disputes
24 for its UNE billings and thus paid BellSouth \$1 million on January 2, 2004 and an
25 additional \$800,000 on January 15, 2004.

1 ***Issue 4(b): Does IDS owe BellSouth for DUF charges, if so, how much is owed?***

2

3 Q. HOW MUCH IN DUF CHARGES DOES IDS OWE BELLSOUTH?

4

5 A. As of April 13, 2004, IDS owes BellSouth \$1,438,276.63 for DUF charges in the State of
6 Florida for the time period of December 2001 to November 2002.

7

8 Q. HOW DID BELLSOUTH CALCULATE THIS FIGURE?

9

10 A. BellSouth used IDS's own calculation to determine this figure.

11

12 Q. HAS IDS MADE ANY PAYMENTS FOR DUF CHARGES?

13

14 A. IDS has refused to pay the DUF rate set forth in the parties' prior agreement from
15 December 2001 to November 2002. Instead, IDS has paid the rates established by the
16 Commission in Order No. PSC- 02-1311-FOF-TP in September 2002 for the time period
17 in dispute. Thus, the amount in dispute represents the difference between the rate set
18 forth in the parties' prior agreement and the rate established by the Commission in
19 September 2002. Ms. Kathy Blake explains in her testimony why this dispute is
20 improper.

21

22 ***Issue 5(d): Based on subparts (a) and (b) above, how much does IDS owe BellSouth, if***
23 ***any?***

24

25

1 Q. HOW MUCH IS THE MARKET BASED RATE DISPUTE?

2

3 A. The current value of this dispute is \$2,458,493.34 for the time period October 2001
4 through November 2003. BellSouth has not received IDS's disputes for June 2004 and
5 thus this figure should increase prior to the hearing.

6

7 Q. HOW DID BELL SOUTH CALCULATE THIS DISPUTE?

8

9 A. As with the DUF dispute, BellSouth used IDS's figures to ascertain the value of this
10 dispute.

11

12 ***Issue 6: When should any credit or payment be submitted?***

13

14 Q. IF THE DISPUTES ARE RESOLVED IN BELL SOUTH'S FAVOR, WHEN SHOULD
15 ANY PAYMENTS BE MADE?

16

17 A. The Interconnection Agreement between the parties is clear on this issue. Pursuant to
18 Attachment 7, Section 2.2, if a billing dispute is resolved in BellSouth's favor, IDS must
19 make "immediate payment of any of the disputed amount owed" or BellSouth shall have
20 the right to "pursue normal treatment procedures." Accordingly, if the Commission finds
21 in BellSouth's favor for the disputes asserted in this proceeding, IDS should make
22 immediate payment of the \$3,896,769.97 BellSouth is seeking to collect.

23

24

25

PUBLIC DISCLOSURE DOCUMENT

1 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

2

3 A. Yes.

BellSouth Telecommunications, Inc.
FPSC Docket No. 031125-TP
Exhibit No. DM-1

PUBLIC DISCLOSURE DOCUMENT

AMENDMENT TO SETTLEMENT AGREEMENT

THIS AMENDMENT TO SETTLEMENT AGREEMENT ("Amendment") is entered into this 25th day of March, 2002, by BellSouth Telecommunications, Inc. ("BST") and IDS Long Distance, Inc. n/k/a IDS Telcom, L.L.C. ("IDS") (collectively referred to as the "Parties").

RECITALS

WHEREAS, on or about September 27, 2001, BST and IDS entered into a settlement agreement resolving certain disputed issues between the Parties (the "Settlement Agreement");

WHEREAS, BellSouth Intellectual Property Corporation ("BIPCO") was also a party to the Settlement Agreement but does not have an interest in this Amendment;

WHEREAS, the Settlement Agreement contained provisions calling for the future resolution of disputed sums owed to BST by IDS;

WHEREAS, the Parties agreed to implement the Settlement Agreement by determining a Total Amount Due to BST by IDS and then reducing that Total Amount Due by the amount resolving the disputed issues set forth in Paragraph 4 of the Settlement Agreement; and

WHEREAS, the Parties have determined the Total Amount Due and have resolved the pending disputes set forth in Paragraph 4 of the Settlement Agreement and hereby wish to memorialize such agreement.

NOW, THEREFORE, in consideration of the mutual promises contained in this Amendment, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, BST and IDS, intending to be bound by this Amendment, hereby agree as follows:


1. The Total Amount Due to BST by IDS is \$2,475,000.
2. IDS shall continue to pay BST the sum of \$200,000 per month by the close of business on the last day each month until March 31, 2003, which shall fully satisfy the Total Amount Due.
3. BST will bill the Total Amount Due to IDS under a new and separate Q account which will be designated as the Past Due Q Account.
4. BST will waive all prior interest or late payment charges on the Total Amount Due. However, interest and late payment charges will accrue on the Total Amount Due under the Past Due Q Account beginning in March, 2002. Interest will accrue at 1.5%.

5. BellSouth shall issue IDS a credit in the amount of \$925,000. BellSouth allowed IDS to withhold this amount from its payment due to BellSouth in February 2002.
6. BST shall file and IDS shall execute a UCC-1 against IDS' assets to secure an interest in the Total Amount Due.
7. IDS shall keep all bills, billed under CRIS or CABS, current and shall not allow any undisputed current charges to become past due.
8. Should IDS fail to make a payment of \$200,000 to BST in any given month pursuant to this Amendment for the Past Due Q Account or fail to keep its billing current for all other accounts, IDS will be in breach of this Amendment. IDS shall have fourteen (14) days to cure such breach. If the breach is not cured within fourteen (14) days, the remaining balance of the Total Amount Due in the Past Due Q Account will immediately become due and owing and IDS shall pay to BST the full amount.
9. Except as specifically set forth herein, all of the provisions of the Settlement Agreement remain in full force and effect.
10. The Parties after executing this Amendment will be bound by the terms and conditions contained herein.
11. The Effective Date of this Amendment is March 25, 2002. The undersigned Parties hereby execute this Agreement.

IDS TELCOM, INC.

By: 
Name: HACKER
Title: CFO

**BELLSOUTH
TELECOMMUNICATIONS, INC.**

By: 
Name: Gregory R Follenbecker
Title: Senior Director

Melton, David

From: Morton Claude P [Morton_Claude_P/m7_mail7a@bridge.bellsouth.com]
Sent: Thursday, July 18, 2002 6:21 PM
To: rhacker@IDSTELCOM.com
Cc: Cooper, Leah; Goldberg, Harry; Kitchings, Langley ; Mangina, Leisa G; Mason, Ann M; Melton, David; Royer, Julie A; Smith, Lynn A
Subject: IDS

Yes. This is to confirm my offer to you that your monthly payments (\$200,000.00) agreed to in the settlement agreement can be postponed for two months (presumably this would be August and September, 2002). The interest charges would continue to accrue.

The other conditions of the settlement agreement are not affected by this offer. IDS must continue to pay the current monthly bills within terms as noted in the settlement agreement. Failure to do so will be cause for BellSouth to stop processing orders and to begin the disconnection process.

After the two month hiatus, the payments would resume and run until the full amount of the settlement agreement (plus interest) has been paid.

I would ask that you e-mail me each of the two months when you delay the payment, so that I can notify my people monitoring the compliance to the settlement agreement.

If you have any questions about this, please call me at 205-714-7385.

Claude Morton

Canty, Rulley

From: Robert Hacker [rhacker@IDSTELCOM.com]
Sent: Thursday, June 12, 2003 5:25 PM
To: Maxine Alagar (E-mail)
Subject: IDS Settlement Agreement Q Account

Received a call from Sharon Gaston Tuesday basically saying that the Q account related to the Settlement Agreement was due and payable in March 2003 and if payment was not made in 5 business days.....

Settlement Ammendment stated that opening balance was \$2.475 million. However, opening balance was changed to \$3,232,266 by mutual agreement between Leah Cooper, Claude Morton and myself, and \$200,000 monthly payments were extended to reflect the larger balance. No document was signed when the Q account balance was increased. We have made ever payment of \$200,000 since the beginning (approximately February 2001).

If you need to formalize in an agreement the larger opening balance we have been operating under since last year, I would be happy to sign.

Let me know your thoughts.

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC
305-612-4204
rhacker@idstelcom.com

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Alagar, Maxine P

From: Robert Hacker [rhacker@IDSTELCOM.com]
Sent: Tuesday, June 24, 2003 2:51 PM
To: Maxine Alagar (E-mail)
Subject: IDS Q Settlement BLS 6-03 reconciliation.xls



Q Settlement BLS
6-03 reconcil...

<<Q Settlement BLS 6-03 reconciliation.xls>> Max
The attached shows how we think the Q account looks. Let me know

CONFIDENTIAL

	<u>Opening balance</u>	<u>Interest Payable</u>	<u>check #</u>	<u>Principal Paid</u>	<u>Interest Paid</u>	<u>Ending Balance</u>
Mar-02	\$3,232,266.00	\$0.00	4592-4960	400,000		\$2,832,266.00
Apr-02	\$2,832,266.00	\$0.00	5257	200,000		\$2,632,266.00
May-02	\$2,632,266.00	\$42,489.94	5550	200,000		\$2,474,755.94
Jun-02	\$2,474,755.94	\$42,490.09	6007	200,000		\$2,317,246.03
Jul-02	\$2,317,246.03	\$40,758.69	6206	200,000		\$2,158,004.72
Aug-02	\$2,158,004.72	\$38,370.07	6610	200,000		\$1,996,374.79
Sep-02	\$1,996,374.79	\$35,945.62	6997	200,000		\$1,832,320.41
Oct-02	\$1,832,320.41	\$33,484.81				\$1,865,805.22
Nov-02	\$1,865,805.22	\$33,987.08				\$1,899,792.30
Dec-02	\$1,899,792.30	\$34,496.88	8278	200,000		\$1,734,289.18
Jan-03	\$1,734,289.18	\$27,481.14	8794	200,000		\$1,561,770.32
Feb-03	\$1,561,770.32	\$24,481.29	9184	200,000		\$1,386,251.61
Mar-03	\$1,386,251.61	\$21,069.08	10001	200,000	27,491.14	\$1,179,829.55
Apr-03	\$1,179,829.55	\$15,079.23	10406	200,000	21,079.08	\$973,829.70
May-03	\$973,829.70	\$14,395.82	10807	200,000	39,570.52	\$748,655.00
Jun-03	\$748,655.00	\$11,229.83	11221	200,000	361,000.00	\$198,884.83
Jul-03						
Aug-03						
Sep-03						
Oct-03						

Melton, David

From: Melton David [Melton_David/m2_mail2a@bridge.bellsouth.com]
Sent: Wednesday, April 10, 2002 12:23 PM
To: rhacker@idstelcom.com
Cc: Cooper, Leah
Subject: IDS transfers by account



IDSADJ2.XLS

Attached are the amounts being transferred by Q account.

David Melton
BellSouth
205-977-0134

IDS CRIS and Oracle
Aging April 8, 2002

	Total
IDS TELECOM LLC	
*205 Q92 1090 090	\$40,799.96
205 Q92 1347 347	\$8.18
205 Q92 8006 006	\$0.99
205 Q97 4556 506	\$13,373.99
*305 Q97 4556 506	\$63,072.39
*502 Q92 1090 090	\$139,607.29
502 Q92 1347 347	\$0.00
502 Q92 8006 006	\$0.00
502 Q97 4556 506	\$3,885.57
601 Q97 4556 506	\$268.78
*615 Q95 6307 307	\$753.51
*704 Q92 1090 090	\$24,003.18
704 Q92 1347 347	\$0.10
704 Q97 4556 506	\$137.55
706 Q97 4556 506	\$5,899.78
770 Q97 4556 506	\$11,467.07
*803 Q93 5378 389	\$7,747.45
*904 Q97 4556 506	\$21,199.38
305 Q97 1090	\$589,340.10
561 Q97 1090	\$989,260.23
706 Q97 1090	\$125,172.23
770 Q97 1090	\$130,072.36
904 Q97 1090	\$1,063,865.11
305 Q92 1347	\$963.98
561 Q92 1347	\$1,065.74
706 Q92 1347	\$46.43
770 Q92 8006	\$13.96
904 Q92 1347	\$240.81
Totals for IDS TELECOM LLC	\$3,232,266.10

Attachment #1
192 of 10

Melton, David

From: rhacker@IDSTELCOM.com
Sent: Wednesday, April 10, 2002 3:50 PM
To: Melton, David
Subject: RE: IDS transfers by account

thanks.

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC
305-612-4204
rhacker@idstelcom.com

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-----Original Message-----

From: David.Melton@bridge.bellsouth.com
[mailto:David.Melton@bridge.bellsouth.com]
Sent: Wednesday, April 10, 2002 12:23 PM
To: rhacker@idstelcom.com
Cc: Leah.Cooper@BellSouth.COM
Subject: IDS transfers by account

Attached are the amounts being transferred by Q account.

David Melton
BellSouth
205-977-0134

Cooper, Leah

From: Cooper, Leah
Sent: Monday, April 08, 2002 5:54 PM
To: 'rhacker@ldstelcom.com'
Cc: Cooper, Leah
Subject: New Q account

Hi Bob. Per our discussion today, just want to confirm that the \$68,000 that is part of your overall outstanding balance, but not part of a pending dispute, will be lumped into the new Q account with the \$2.475. It will be included in the \$200,000 per month payment plan.

Also, BellSouth still considers a pre-negotiation meeting a good idea. As soon as I get you a new contract negotiator, we will set meeting asap. Trying to work on that tomorrow.

Thanks,

Leah

Leah G. Cooper
Attorney
BellSouth Telecommunications, Inc.
404.335.0764
Leah.Cooper@bellsouth.com

BellSouth Interconnection Billing Adjustment Request Form (BAR) RF1461

Carrier Dispute Section:					
1. * Date 2002-01-30 (yyyy-mm-dd):		2. * New Dispute (Yes/No): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		3. * Carrier Claim/Audit Number: BS01302002008 Carrier Name: IDS Telcom	
4. * Select Service Type: <input type="checkbox"/> Switched Access <input type="checkbox"/> Special Access <input type="checkbox"/> Interconnection <input checked="" type="checkbox"/> UNE <input type="checkbox"/> PIC-C <input type="checkbox"/> Equal Access <input type="checkbox"/> Resale <input type="checkbox"/> Collocation <input type="checkbox"/> LNP					
5. * Carrier (IXC) ACNA/CLEC/OCN: 8368			6. * BAN/Q Account: 561-Q97-1090		
7. * End User Telephone Number (If Q Account):			8. * BellSouth Circuit number(s) (If Applicable):		
9. * Amount Disputed: 74,094.35		10. <input type="checkbox"/> Recurring Charges		11. <input checked="" type="checkbox"/> NonRecurring Charges	
12. * Bill Dates/Invoice Dates: 12-17-01 or From: & To: Dates (yyyy/mm/dd)					
13. Amount Withheld from Bill: \$74,094.35			14. * # BAN Number(s)/Q Account(s) Short Paid: 561-Q97-1090		
15. * Reason Amount Is In Question (<i>Tariff or Contract Reference as appropriate</i>): (Continue on second page if needed) Usage elements rerates, Usage backbilling not in agreement with interconnection agreement					
<input type="checkbox"/> Attached, is a marked-up copy of the page(s) on which the questioned item(s) appears: Additional Information (i.e. page number(s), item number(s) on bill etc.)					
<input checked="" type="checkbox"/> Attached, is a Spreadsheet listing dispute details, this is required for Mass Disputes. Select Mass Dispute Type: <input type="checkbox"/> MRC <input type="checkbox"/> OCC <input checked="" type="checkbox"/> USG <input type="checkbox"/> LPC <input type="checkbox"/> TAX This type of dispute must be submitted via the dispute templates found on the following URL: http://www.interconnection.bellsouth.com/forms/billing&collections.html (Note: Only one dispute type may be submitted per Audit Number on the BAR RF1461 Form.)					
Disputing Carrier Contact Section:					
16. Name: Diane O'Donnell			17. e-mail: dodonnell@idstelcom.com		
18. Telephone #: 305-612-4174			19. (Area Code) Fax #: 305-612-4880		
20. Address: 1525 NW 167 th Street, #200, Miami, FL 33169					
BellSouth Dispute Receipt Acknowledgement Section:					
21. Date (yyyy-mm-dd)		22. BellSouth Audit Number: 122560		23. Contact Number: Contact Name:	
Dispute Rejection Section:					
<input type="checkbox"/> Dispute Rejected See Field # 33 For Explanation:					
Billing Adjustment Response Section:					
24. \$ Amount Disputed: \$74,094.35		25. \$ Credit: \$73,161.96		26. \$ Debit	
				27. \$ Denied: \$932.39	
				28. \$ Additional Credit: \$9,254.45	
				29. \$ Additional Debit:	
30. \$ Net Credit / Debit: \$82,416.41			31. Invoice or Bill Adjustment will appear: 08-2002		
32. BAN Number(s) Q Account(s) Credit/Debit Applied To: 561Q971090					
33. Explanation - (Continue on second page if needed): I ADJUSTED THE DIFFERENCE IN THE CORRECT & INCORRECT RATES FOR USAGE. I ALSO ADJUSTED LPC CHARGES OF \$9254.45 I DID NOT ADJUST THE BACKBILLING FOR USAGE SINCE THERE IS NOTHING IN THE INTERCONNECTION AGREEMENT TO PROHIBIT THE BACKBILLING OF (cont'd on next page)					
34. Service Rep Name: RUTH PAINE			36. Fax #: 205 682-2725		
35. Telephone #: 1-800-773-4967+5+67422#			37. Date: (yyyy-mm-dd): 2002-07-26		
38. BellSouth considers this dispute resolved; if we do not hear from you within 5 business days we will consider this dispute closed and concurred. "All UN-Disputed Monies Are Now Due."					

Indicates this is a required field see list of field descriptions.
 This form may be found at <http://www.interconnection.bellsouth.com/forms/billing&collections.html>

01/02/04

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BellSouth Interconnection Billing Adjustment Request Form (BAR) RF1461

Carrier Dispute Section:					
1. * Date 2001-12-20 (yyyy-mm-dd):		2. * New Dispute (Yes/No): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		3. * Carrier Claim/Audit Number: BS12202001016 Carrier Name: IDS Telcom	
4. * Select Service Type: <input type="checkbox"/> Switched Access <input type="checkbox"/> Special Access <input type="checkbox"/> Interconnection <input checked="" type="checkbox"/> UNE <input type="checkbox"/> PIC-C <input type="checkbox"/> Equal Access <input type="checkbox"/> Resale <input type="checkbox"/> Collocation <input type="checkbox"/> LNP					
5. * Carrier (IXC) ACNA/CLEC/OCN: 8368			6. * BAN/Q Account: 904-Q97-1090		
7. * End User Telephone Number (If Q Account):			8. * BellSouth Circuit number(s) (If Applicable):		
9. * Amount Disputed: 63,417.78		10. <input type="checkbox"/> Recurring Charges		11. <input checked="" type="checkbox"/> NonRecurring Charges	
12. * Bill Dates/Invoice Dates: 11-17-01 or From: & To: Dates (yyyy/mm/dd)					
13. Amount Withheld from Bill: \$63,417.78			14. * # BAN Number(s)/Q Account(s) Short Paid: 904-Q97-1090		
15. * Reason Amount Is In Question (<i>Tariff or Contract Reference as appropriate</i>): (Continue on second page if needed) Usage elements rerates					
<input type="checkbox"/> Attached, is a marked-up copy of the page(s) on which the questioned item(s) appears: Additional Information (i.e. page number(s), item number(s) on bill etc.)					
<input checked="" type="checkbox"/> Attached, is a Spreadsheet listing dispute details, this is required for Mass Disputes. Select Mass Dispute Type: <input type="checkbox"/> MRC <input type="checkbox"/> OCC <input checked="" type="checkbox"/> USG <input type="checkbox"/> LPC <input type="checkbox"/> TAX This type of dispute must be submitted via the dispute templates found on the following URL. http://www.interconnection.bellsouth.com/forms/billing&collections.html (Note: Only one dispute type may be submitted per Audit Number on the BAR RF1461 Form.)					
Disputing Carrier Contact Section:					
16. Name: Diane O'Donnell			17. e-mail: dodonnell@idstelcom.com		
18. Telephone #: 305-612-4174			19. (Area Code) Fax #: 305-612-4880		
20. Address: 1525 NW 167 th Street, #200, Miami, FL 33169					
BellSouth Dispute Receipt Acknowledgement Section:					
21. Date (yyyy-mm-dd)		22. BellSouth Audit Number: 122440		23. Contact Number: Contact Name:	
Dispute Rejection Section:					
<input type="checkbox"/> Dispute Rejected See Field # 33 For Explanation:					
Billing Adjustment Response Section:					
24. \$ Amount Disputed: \$63,417.78		25. \$ Credit: \$63,640.54		26. \$ Debit	
				27. \$ Denied:	
				28. \$ Additional Credit: \$9,125.42	
				29. \$ Additional Debit:	
30. \$ Net Credit / Debit: \$72,765.96			31. Invoice or Bill Adjustment will appear: 08-2002		
32. BAN Number(s) Q Account(s) Credit/Debit Applied To: 904Q971090					
33. Explanation - (Continue on second page if needed): I ADJUSTED THE DIFFERENCE IN THE CORRECT & INCORRECT RATES FOR USAGE. I ALSO ADJUSTED LPC CHARGES OF \$9125.42 I DID NOT ADJUST THE BACKBILLING FOR USAGE SINCE THERE IS NOTHING IN THE INTERCONNECTION AGREEMENT TO PROHIBIT THE BACKBILLING OF (cont'd on next page)					
34. Service Rep Name: RUTH PAINE			36. Fax #: 205 682-2725		
35. Telephone #: 1-800-773-4967+5+67422#			37. Date: (yyyy-mm-dd): 2002-07-26		
38. BellSouth considers this dispute resolved; if we do not hear from you within 5 business days we will consider this dispute closed and concurred. "All UN-Disputed Monies Are Now Due."					

- Indicates this is a required field see list of field descriptions.

This form may be found at <http://www.interconnection.bellsouth.com/forms/billing&collections.html>

01/02/04

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Ksr (Rev 10-11-2000) Ver 15.0

BellSouth Interconnection Billing Adjustment Request Form (BAR) RF1461

Carrier Dispute Section:					
1. * Date 2001-12-20 (yyyy-mm-dd):		2. * New Dispute (Yes/No): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		3. * Carrier Claim/Audit Number: BS12202001003 Carrier Name: IDS Telecom	
4. * Select Service Type: <input type="checkbox"/> Switched Access <input type="checkbox"/> Special Access <input type="checkbox"/> Interconnection <input checked="" type="checkbox"/> UNE <input type="checkbox"/> PIC-C <input type="checkbox"/> Equal Access <input type="checkbox"/> Resale <input type="checkbox"/> Collocation <input type="checkbox"/> LNP					
5. * Carrier (IXC) ACNA/CLEC/OCN: 8368			6. * BAN/Q Account: 305-Q97-1090		
7. * End User Telephone Number (If Q Account):			8. * BellSouth Circuit number(s) (If Applicable):		
9. * Amount Disputed: \$38,741.55		10. <input type="checkbox"/> Recurring Charges		11. <input checked="" type="checkbox"/> NonRecurring Charges	
12. * Bill Dates/Invoice Dates: 11-17-01 or From: & To: Dates (yyyy/mm/dd)			14. * # BAN Number(s)/Q Account(s) Short Paid: 305-Q97-1090		
13. Amount Withheld from Bill: \$38,741.55					
15. * Reason Amount Is In Question (<i>Tariff or Contract Reference as appropriate</i>): {Continue on second page if needed} Usage elements rerates, Usage backbilling not in agreement with interconnection agreement					
<input type="checkbox"/> Attached, is a marked-up copy of the page(s) on which the questioned item(s) appears: Additional Information (i.e. page number(s), item number(s) on bill etc.)					
<input checked="" type="checkbox"/> Attached, is a Spreadsheet listing dispute details, this is required for Mass Disputes. Select Mass Dispute Type: <input type="checkbox"/> MRC <input type="checkbox"/> OCC <input checked="" type="checkbox"/> USG <input type="checkbox"/> LPC <input type="checkbox"/> TAX This type of dispute must be submitted via the dispute templates found on the following URL. http://www.interconnection.bellsouth.com/forms/billing&collections.html (Note: Only one dispute type may be submitted per Audit Number on the BAR RF1461 Form.)					
Disputing Carrier Contact Section:					
16. Name: Diane O'Donnell			17. e-mail: dodonnell@idstelcom.com		
18. Telephone #: 305-612-4174			19. (Area Code) Fax #: 305-612-4880		
20. Address: 1525 NW 167 th Street, #200, Miami, FL 33169					
BellSouth Dispute Receipt Acknowledgement Section:					
21. Date (yyyy-mm-dd)		22. BellSouth Audit Number: 122426		23. Contact Number: Contact Name:	
Dispute Rejection Section:					
<input type="checkbox"/> Dispute Rejected See Field # 33 For Explanation:					
Billing Adjustment Response Section:					
24. \$ Amount Disputed: \$38,741.55		25. \$ Credit: \$56,693.77		26. \$ Debit	
27. \$ Denied:		28. \$ Additional Credit: \$8,129.32		29. \$ Additional Debit:	
30. \$ Net Credit / Debit: \$64,823.09			31. Invoice or Bill Adjustment will appear: 08-2002		
32. BAN Number(s) Q Account(s) Credit/Debit Applied To: 305 Q97-1090					
33. Explanation - {Continue on second page if needed}: I ADJUSTED THE DIFFERENCE IN THE CORRECT & INCORRECT RATES FOR USAGE. I ALSO ADJUSTED LPC CHARGES OF \$8129.32 I DID NOT ADJUST THE BACKBILLING FOR USAGE SINCE THERE IS NOTHING IN THE INTERCONNECTION AGREEMENT TO PROHIBIT THE BACKBILLING OF (cont'd on next page)					
34. Service Rep Name: RUTH PAINE			36. Fax #: 205 682-2725		
35. Telephone #: 1-800-773-4967+5+67422#			37. Date: (yyyy-mm-dd): 2002-07-26		
38. BellSouth considers this dispute resolved; if we do not hear from you within 5 business days we will consider this dispute closed and concurred. <i>All UN-Disputed Monies Are Now Due.</i>					

. Indicates this is a required field see list of field descriptions.
 This form may be found at <http://www.interconnection.bellsouth.com/forms/billing&collections.html>

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BellSouth Interconnection Billing Adjustment Request Form (BAR) RF1461

Carrier Dispute Section:					
1. * Date 2002-01-30 (yyyy-mm-dd):		2. * New Dispute (Yes/No): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		3. * Carrier Claim/Audit Number: BS0130200021 Carrier Name: IDS Telcom	
4. * Select Service Type: <input type="checkbox"/> Switched Access <input type="checkbox"/> Special Access <input type="checkbox"/> Interconnection <input checked="" type="checkbox"/> UNE <input type="checkbox"/> PIC-C <input type="checkbox"/> Equal Access <input type="checkbox"/> Resale <input type="checkbox"/> Collocation <input type="checkbox"/> LNP					
5. * Carrier (IXC) ACNA/CLEC/OCN: 8368			6. * BAN/Q Account: 904-Q97-1090		
7. * End User Telephone Number (If Q Account):			8. * BellSouth Circuit number(s) (If Applicable):		
9. * Amount Disputed: \$6,874.11		10. <input type="checkbox"/> Recurring Charges	11. <input checked="" type="checkbox"/> NonRecurring Charges	12. * Bill Dates/Invoice Dates: 12-17-01 or From: & To: Dates (yyyy/mm/dd)	
13. Amount Withheld from Bill: \$56,874.11			14. * # BAN Number(s)/Q Account(s) Short Paid: 904-Q97-1090		
15. * Reason Amount Is In Question (<i>Tariff or Contract Reference as appropriate</i>): (Continue on second page if needed) Usage elements rerates, Usage backbilling not in agreement with interconnection agreement					
<input type="checkbox"/> Attached, is a marked-up copy of the page(s) on which the questioned item(s) appears: Additional Information (i.e. page number(s), item number(s) on bill etc.)					
<input checked="" type="checkbox"/> Attached, is a Spreadsheet listing dispute details, this is required for Mass Disputes. Select Mass Dispute Type: <input type="checkbox"/> MRC <input type="checkbox"/> OCC <input checked="" type="checkbox"/> USG <input type="checkbox"/> LPC <input type="checkbox"/> TAX This type of dispute must be submitted via the dispute templates found on the following URL. http://www.interconnection.bellsouth.com/forms/billing&collections.html (Note: Only one dispute type may be submitted per Audit Number on the BAR RF1461 Form.)					
Disputing Carrier Contact Section:					
16. Name: Diane O'Donnell			17. e-mail: dodonnell@idstelcom.com		
18. Telephone #: 305-612-4174			19. (Area Code) Fax #: 305-612-4880		
20. Address: 1525 NW 167 th Street, #200, Miami, FL 33169					
BellSouth Dispute Receipt Acknowledgement Section:					
21. Date (yyyy-mm-dd)		22. BellSouth Audit Number: 122573		23. Contact Number: Contact Name:	
Dispute Rejection Section:					
<input type="checkbox"/> Dispute Rejected See Field # 33 For Explanation:					
Billing Adjustment Response Section:					
24. \$ Amount Disputed: \$56,874.11	25. \$ Credit: \$57,066.67	26. \$ Debit	27. \$ Denied:	28. \$ Additional Credit: \$7,218.52	29. \$ Additional Debit:
30. \$ Net Credit / Debit: \$64,285.19			31. Invoice or Bill Adjustment will appear: 8-2002		
32. BAN Number(s) Q Account(s) Credit/Debit Applied To: 904Q971090					
33. Explanation - (Continue on second page if needed): I ADJUSTED THE DIFFERENCE IN THE CORRECT & INCORRECT RATES FOR USAGE. I ALSO ADJUSTED LPC CHARGES OF \$7218.52 I DID NOT ADJUST THE BACKBILLING FOR USAGE SINCE THERE IS NOTHING IN THE INTERCONNECTION AGREEMENT TO PROHIBIT THE BACKBILLING OF (cont'd on next page)					
34. Service Rep Name: RUTH PAINE			36. Fax #: 205 682-2725		
35. Telephone #: 1-800-773-4967+5+67422#			37. Date: (yyyy-mm-dd): 2002-07-26		
38. BellSouth considers this dispute resolved; if we do not hear from you within 5 business days we will consider this dispute closed and concurred. All UN-Disputed Monies Are Now Due.					

Indicates this is a required field see list of field descriptions.

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BellSouth Interconnection Billing Adjustment Request Form (BAR) RF1461

Carrier Dispute Section:					
1. * Date 2002-01-30 (yyyy-mm-dd):		2. * New Dispute (Yes/No): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		3. * Carrier Claim/Audit Number: BS0130200023 Carrier Name: IDS Telcom	
4. * Select Service Type: <input type="checkbox"/> Switched Access <input type="checkbox"/> Special Access <input type="checkbox"/> Interconnection <input checked="" type="checkbox"/> UNE <input type="checkbox"/> PIC-C <input type="checkbox"/> Equal Access <input type="checkbox"/> Resale <input type="checkbox"/> Collocation <input type="checkbox"/> LNP					
5. * Carrier (IXC) ACNA/CLEC/OCN: 8368			6. * BAN/Q Account: 704-Q92-1090		
7. * End User Telephone Number (If Q Account):			8. * BellSouth Circuit number(s) (If Applicable):		
9. * Amount Disputed: \$2,176.82		10. <input type="checkbox"/> Recurring Charges		11. <input checked="" type="checkbox"/> NonRecurring Charges	
12. * Bill Dates/Invoice Dates: 10-22-01 or From: & To: Dates (yyyy/mm/dd)					
13. Amount Withheld from Bill: \$52,176.82			14. * # BAN Number(s)/Q Account(s) Short Paid: 704-Q92-1090		
15. * Reason Amount Is In Question (<i>Tariff or Contract Reference as appropriate</i>): (Continue on second page if needed) Usage elements rerates					
<input type="checkbox"/> Attached, is a marked-up copy of the page(s) on which the questioned item(s) appears: Additional Information (i.e. page number(s), item number(s) on bill etc.)					
<input checked="" type="checkbox"/> Attached, is a Spreadsheet listing dispute details, this is required for Mass Disputes. Select Mass Dispute Type: <input type="checkbox"/> MRC <input type="checkbox"/> OCC <input checked="" type="checkbox"/> USG <input type="checkbox"/> LPC <input type="checkbox"/> TAX This type of dispute must be submitted via the dispute templates found on the following URL. http://www.interconnection.bellsouth.com/forms/billing&collections.html (Note: Only one dispute type may be submitted per Audit Number on the BAR RF1461 Form.)					
Disputing Carrier Contact Section:					
16. Name: Diane O'Donnell			17. e-mail: dodonnell@idstelcom.com		
18. Telephone #: 305-612-4174			19. (Area Code) Fax #: 305-612-4880		
20. Address: 1525 NW 167 th Street, #200, Miami, FL 33169					
BellSouth Dispute Receipt Acknowledgement Section:					
21. Date (yyyy-mm-dd)		22. BellSouth Audit Number: 122575		23. Contact Number: Contact Name:	
Dispute Rejection Section:					
<input type="checkbox"/> Dispute Rejected See Field # 33 For Explanation:					
Billing Adjustment Response Section:					
24. \$ Amount Disputed: \$52,176.82		25. \$ Credit: \$53,170.20		26. \$ Debit	
27. \$ Denied:		28. \$ Additional Credit: \$8,535.99		29. \$ Additional Debit:	
30. \$ Net Credit / Debit: \$61,706.19			31. Invoice or Bill Adjustment will appear: 08-2002		
32. BAN Number(s) Q Account(s) Credit/Debit Applied To: 704Q921090					
33. Explanation - (Continue on second page if needed): I ADJUSTED THE DIFFERENCE IN THE CORRECT & INCORRECT RATES FOR USAGE. I ALSO ADJUSTED LPC CHARGES OF \$8535.99 I DID NOT ADJUST THE BACKBILLING FOR USAGE SINCE THERE IS NOTHING IN THE INTERCONNECTION AGREEMENT TO PROHIBIT THE BACKBILLING OF (cont'd on next page)					
34. Service Rep Name: RUTH PAINE			36. Fax #: 205 682-2725		
35. Telephone #: 1-800-773-4967+5+67422#			37. Date: (yyyy-mm-dd): 2002-07-26		
38. BellSouth considers this dispute resolved. If we do not hear from you within 5 business days we will consider this dispute closed and concurred. "All UN-Disputed Monies Are Now Due."					

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BellSouth Interconnection Billing Adjustment Request Form (BAR) RF1461

Carrier Dispute Section:					
1. * Date 2002-01-30 (yyyy-mm-dd):		2. * New Dispute (Yes/No): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		3. * Carrier Claim/Audit Number: BS0130200025 Carrier Name: IDS Telcom	
4. * Select Service Type: <input type="checkbox"/> Switched Access <input type="checkbox"/> Special Access <input type="checkbox"/> Interconnection <input checked="" type="checkbox"/> UNE <input type="checkbox"/> PIC-C <input type="checkbox"/> Equal Access <input type="checkbox"/> Resale <input type="checkbox"/> Collocation <input type="checkbox"/> LNP					
5. * Carrier (IXC) ACNA/CLEC/OCN: 8368			6. * BAN/Q Account: 704-Q92-1090		
7. * End User Telephone Number (If Q Account):			8. * BellSouth Circuit number(s) (If Applicable):		
9. * Amount Disputed: \$2,583.29		10. <input type="checkbox"/> Recurring Charges		11. <input checked="" type="checkbox"/> NonRecurring Charges	
12. * Bill Dates/Invoice Dates: 11-22-01 or From: & To: Dates (yyyy/mm/dd)					
13. Amount Withheld from Bill: \$2,583.29			14. * # BAN Number(s)/Q Account(s) Short Paid: 704-Q92-1090		
15. * Reason Amount Is In Question (<i>Tariff or Contract Reference as appropriate</i>): (Continue on second page if needed) Usage elements rerates					
<input type="checkbox"/> Attached, is a marked-up copy of the page(s) on which the questioned item(s) appears: Additional Information (i.e. page number(s), item number(s) on bill etc.)					
<input checked="" type="checkbox"/> Attached, is a Spreadsheet listing dispute details, this is required for Mass Disputes. Select Mass Dispute Type: <input type="checkbox"/> MRC <input type="checkbox"/> OCC <input checked="" type="checkbox"/> USG <input type="checkbox"/> LPC <input type="checkbox"/> TAX This type of dispute must be submitted via the dispute templates found on the following URL. http://www.interconnection.bellsouth.com/forms/billing&collections.html (Note: Only one dispute type may be submitted per Audit Number on the BAR RF1461 Form.)					
Disputing Carrier Contact Section:					
16. Name: Diane O'Donnell			17. e-mail: dodonnell@idstelcom.com		
18. Telephone #: 305-612-4174			19. (Area Code) Fax #:305-612-4880		
20. Address: 1525 NW 167 th Street, #200, Miami, FL 33169					
BellSouth Dispute Receipt Acknowledgement Section:					
21. Date (yyyy-mm-dd)		22. BellSouth Audit Number: 122577		23. Contact Number: Contact Name:	
Dispute Rejection Section:					
<input type="checkbox"/> Dispute Rejected See Field # 33 For Explanation:					
Billing Adjustment Response Section:					
24. \$ Amount Disputed: \$2,583.29		25. \$ Credit: \$53,616.89		26. \$ Debit	
27. \$ Denied:		28. \$ Additional Credit: \$7,688.15		29. \$ Additional Debit:	
30. \$ Net Credit / Debit: \$61,305.04			31. Invoice or Bill Adjustment will appear: 08-2002		
32. BAN Number(s) Q Account(s) Credit/Debit Applied To: 704Q921090					
33. Explanation - (Continue on second page if needed): I ADJUSTED THE DIFFERENCE IN THE CORRECT & INCORRECT RATES FOR USAGE. I ALSO ADJUSTED LPC CHARGES OF \$7688.15 I DID NOT ADJUST THE BACKBILLING FOR USAGE SINCE THERE IS NOTHING IN THE INTERCONNECTION AGREEMENT TO PROHIBIT THE BACKBILLING OF (cont'd on next page)					
34. Service Rep Name: RUTH PAINE			35. Fax #:205 682-2725		
36. Telephone #: 1-800-773-4967+5+67422#			37. Date: (yyyy-mm-dd): 2002-07-26		
38. BellSouth considers this dispute resolved; if we do not hear from you within 5 business days we will consider this dispute closed and concurred. All UN-Disputed Monies Are Now Due.					

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			CORREC T CHARGE BY	ADJUST MENT UNROUN DED	CORREC T CHARGE BY	ADJUST MENT ROUNDE D
WRONG RATE	ROUNDED DURATION /AIRMILES	CORREC T RATE	UNROUN DED	UNROUN DED	ROUNDE D	ROUNDE D
0.0003600	4,342,987	0.00034	1,471.82	91.66	1,476.62	86.86
0.0040000	10,920,824	0.0017	18,499.27	25,184.03	18,565.40	25,117.90
0.0015000	1,756,208	0.0009	1,563.44	1,070.87	1,580.59	1,053.72
0.0015000	3,366,063	0.0009	3,027.11	2,021.98	3,029.46	2,019.64
				28,368.54		28,278.12

BellSouth Interconnection Billing Adjustment Request Form (BAR) RF1461

Carrier Dispute Section:					
1. * Date 2002-01-30 (yyyy-mm-dd):		2. * New Dispute (Yes/No): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		3. * Carrier Claim/Audit Number: BS01302002014 Carrier Name: IDS Telcom	
4. * Select Service Type: <input type="checkbox"/> Switched Access <input type="checkbox"/> Special Access <input type="checkbox"/> Interconnection <input checked="" type="checkbox"/> UNE <input type="checkbox"/> PIC-C <input type="checkbox"/> Equal Access <input type="checkbox"/> Resale <input type="checkbox"/> Collocation <input type="checkbox"/> LNP					
5. * Carrier (IXC) ACNA/CLEC/OCN: 8368			6. * BAN/Q Account: 704-Q92-1090		
7. * End User Telephone Number (If Q Account):			8. * BellSouth Circuit number(s) (If Applicable):		
9. * Amount Disputed: \$0,622.00		10. <input type="checkbox"/> Recurring Charges		11. <input checked="" type="checkbox"/> NonRecurring Charges	
12. * Bill Dates/Invoice Dates: 12-22-01 or From: & To: Dates (yyyy/mm/dd)					
13. Amount Withheld from Bill: \$50,622.00			14. * # BAN Number(s)/Q Account(s) Short Paid: 704-Q92-1090		
15. * Reason Amount Is In Question (<i>Tariff or Contract Reference as appropriate</i>): {Continue on second page if needed} Usage Element Rerates, Usage backbilling not in agreement with interconnection agreement					
<input type="checkbox"/> Attached, is a marked-up copy of the page(s) on which the questioned item(s) appears: Additional Information (i.e. page number(s), item number(s) on bill etc.)					
<input checked="" type="checkbox"/> Attached, is a Spreadsheet listing dispute details, this is required for Mass Disputes. Select Mass Dispute Type: <input type="checkbox"/> MRC <input type="checkbox"/> OCC <input checked="" type="checkbox"/> USG <input type="checkbox"/> LPC <input type="checkbox"/> TAX This type of dispute must be submitted via the dispute templates found on the following URL. http://www.interconnection.bellsouth.com/forms/billing&collections.html (Note: Only one dispute type may be submitted per Audit Number on the BAR RF1461 Form.)					
Disputing Carrier Contact Section:					
16. Name: Diane O'Donnell			17. e-mail: dodonnell@idstelcom.com		
18. Telephone #: 305-612-4174			19. (Area Code) Fax #: 305-612-4880		
20. Address: 1525 NW 167 th Street, #200, Miami, FL 33169					
BellSouth Dispute Receipt Acknowledgement Section:					
21. Date (yyyy-mm-dd)		22. BellSouth Audit Number: 122566		23. Contact Number: Contact Name:	
Dispute Rejection Section:					
<input type="checkbox"/> Dispute Rejected See Field # 33 For Explanation:					
Billing Adjustment Response Section:					
24. \$ Amount Disputed: \$50,622.00		25. \$ Credit: \$51,606.83		26. \$ Debit	
				27. \$ Denied:	
				28. \$ Additional Credit: \$6,527.87	
				29. \$ Additional Debit:	
30. \$ Net Credit / Debit: \$58,134.70			31. Invoice or Bill Adjustment will appear: 08-2002		
32. BAN Number(s) Q Account(s) Credit/Debit Applied To: 704Q921090					
33. Explanation - {Continue on second page if needed}: I ADJUSTED THE DIFFERENCE IN THE CORRECT & INCORRECT RATES FOR USAGE. I ALSO ADJUSTED LPC CHARGES OF \$6527.87 I DID NOT ADJUST THE BACKBILLING FOR USAGE SINCE THERE IS NOTHING IN THE INTERCONNECTION AGREEMENT TO PROHIBIT THE BACKBILLING OF (cont'd on next page)					
34. Service Rep Name: RUTH PAINE			36. Fax #: 205 682-2725		
35. Telephone #: 1-800-773-4967+5+67422#			37. Date: (yyyy-mm-dd): 2002-07-26		
38. BellSouth considers this dispute resolved, if we do not hear from you within 5 business days we will consider this dispute closed and concurred. "All UN-Disputed Monies Are Now Due."					

. Indicates this is a required field see list of field descriptions.
 This form may be found at <http://www.interconnection.bellsouth.com/forms/billing&collections.html>

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BellSouth Interconnection Billing Adjustment Request Form (BAR) RF1461

Carrier Dispute Section:					
1. * Date 2002-03-07 (yyyy-mm-dd):		2. * New Dispute (Yes/No): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		3. * Carrier Claim/Audit Number: BS03072002014 Carrier Name: IDS Telcom	
4. * Select Service Type: <input type="checkbox"/> Switched Access <input type="checkbox"/> Special Access <input type="checkbox"/> Interconnection <input checked="" type="checkbox"/> UNE <input type="checkbox"/> PIC-C <input type="checkbox"/> Equal Access <input type="checkbox"/> Resale <input type="checkbox"/> Collocation <input type="checkbox"/> LNP					
5. * Carrier (IXC) ACNA/CLEC/OCN: 8368			6. * BAN/Q Account: 704-Q92-1090		
7. * End User Telephone Number (If Q Account):			8. * BellSouth Circuit number(s) (If Applicable):		
9. * Amount Disputed: \$1,136.24		10. <input type="checkbox"/> Recurring Charges	11. <input checked="" type="checkbox"/> NonRecurring Charges	12. * Bill Dates/Invoice Dates: 01-22-02 or From: & To: Dates (yyyy/mm/dd)	
13. Amount Withheld from Bill: \$51,136.24			14. * # BAN Number(s)/Q Account(s) Short Paid: 704-Q92-1090		
15. * Reason Amount Is In Question (<i>Tariff or Contract Reference as appropriate</i>): (Continue on second page if needed) Usage Element Rerates, Usage backbilling not in agreement with interconnection agreement					
<input type="checkbox"/> Attached, is a marked-up copy of the page(s) on which the questioned item(s) appears: Additional Information (i.e. page number(s), item number(s) on bill etc.)					
<input checked="" type="checkbox"/> Attached, is a Spreadsheet listing dispute details, this is required for Mass Disputes. Select Mass Dispute Type: <input type="checkbox"/> MRC <input type="checkbox"/> OCC <input checked="" type="checkbox"/> USG <input type="checkbox"/> LPC <input type="checkbox"/> TAX This type of dispute must be submitted via the dispute templates found on the following URL: http://www.interconnection.bellsouth.com/forms/billing&collections.html (Note: Only one dispute type may be submitted per Audit Number on the BAR RF1461 Form.)					
Disputing Carrier Contact Section:					
16. Name: Diane O'Donnell			17. e-mail: dodonnell@idstelcom.com		
18. Telephone #: 305-612-4174			19. (Area Code) Fax #: 305-612-4880		
20. Address: 1525 NW 167 th Street, #200, Miami, FL 33169					
BellSouth Dispute Receipt Acknowledgement Section:					
21. Date (yyyy-mm-dd)		22. BellSouth Audit Number: 122510		23. Contact Number: Contact Name:	
Dispute Rejection Section:					
<input type="checkbox"/> Dispute Rejected See Field # 33 For Explanation:					
Billing Adjustment Response Section:					
24. \$ Amount Disputed: \$51,136.24		25. \$ Credit: \$51,502.64		26. \$ Debit	
				27. \$ Denied:	
				28. \$ Additional Credit: \$5,657.32	
				29. \$ Additional Debit:	
30. \$ Net Credit / Debit: \$57,159.96			31. Invoice or Bill Adjustment will appear: 08-2002		
32. BAN Number(s) Q Account(s) Credit/Debit Applied To: 704Q21090					
33. Explanation - (Continue on second page if needed): I ADJUSTED THE DIFFERENCE IN THE CORRECT & INCORRECT RATES FOR USAGE. I ALSO ADJUSTED LPC CHARGES OF \$5657.32 I DID NOT ADJUST THE BACKBILLING FOR USAGE SINCE THERE IS NOTHING IN THE INTERCONNECTION AGREEMENT TO PROHIBIT THE BACKBILLING OF (cont'd on next page)					
34. Service Rep Name: RUTH PAINE			36. Fax #: 205 682-2725		
35. Telephone #: 1-800-773-4967+5+67422#			37. Date: (yyyy-mm-dd): 2002-07-26		
38. BellSouth considers this dispute resolved. If we do not hear from you within 5 business days we will consider this dispute closed and concurred. "All UN-Disputed Monies Are Now Due."					

Indicates this is a required field see list of field descriptions.

This form may be found at <http://www.interconnection.bellsouth.com/forms/billing&collections.html>

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			CORREC		CORREC	
			T		T	
			CHARGE	ADJUST	CHARGE	ADJUST
			BY	MENT	BY	MENT
WRONG RATE	ROUNDED DURATION /AIRMILES	CORREC T RATE	UNROUN DED	UNROUN DED	ROUNDE D	ROUNDE D
0.0003600	4,117,649	0.00034	1,395.39	86.96	1,400.00	82.35
0.0040000	10,492,196	0.0017	17,773.53	24,195.26	17,836.73	24,132.05
0.0015000	1,531,766	0.0009	1,362.00	935.65	1,378.59	919.06
0.0015000	3,268,149	0.0009	2,939.07	1,963.15	2,941.33	1,960.89
				27,181.02		27,094.35

BellSouth Interconnection Billing Adjustment Request Form (BAR) RF1461

Carrier Dispute Section:					
1. * Date 2002-01-30 (yyyy-mm-dd):		2. * New Dispute (Yes/No): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		3. * Carrier Claim/Audit Number: BS01302002004 Carrier Name: IDS Telecom	
4. * Select Service Type: <input type="checkbox"/> Switched Access <input type="checkbox"/> Special Access <input type="checkbox"/> Interconnection <input checked="" type="checkbox"/> UNE <input type="checkbox"/> PIC-C <input type="checkbox"/> Equal Access <input type="checkbox"/> Resale <input type="checkbox"/> Collocation <input type="checkbox"/> LNP					
5. * Carrier (IXC) ACNA/CLEC/OCN: 8368			6. * BAN/Q Account: 305-Q97-1090		
7. * End User Telephone Number (If Q Account):			8. * BellSouth Circuit number(s) (If Applicable):		
9. * Amount Disputed: \$48,650.96		10. <input type="checkbox"/> Recurring Charges		11. <input checked="" type="checkbox"/> NonRecurring Charges	
12. * Bill Dates/Invoice Dates: 12-17-01 or From: & To: Dates (yyyy/mm/dd)			13. Amount Withheld from Bill: \$48,650.96		
14. * # BAN Number(s)/Q Account(s) Short Paid: 305-Q97-1090					
15. * Reason Amount Is In Question (<i>Tariff or Contract Reference as appropriate</i>): (Continue on second page if needed) Usage elements rerates, Usage backbilling not in agreement with interconnection agreement					
<input type="checkbox"/> Attached, is a marked-up copy of the page(s) on which the questioned item(s) appears: Additional Information (i.e. page number(s), item number(s) on bill etc.)					
<input checked="" type="checkbox"/> Attached, is a Spreadsheet listing dispute details, this is required for Mass Disputes. Select Mass Dispute Type: <input type="checkbox"/> MRC <input type="checkbox"/> OCC <input checked="" type="checkbox"/> USG <input type="checkbox"/> LPC <input type="checkbox"/> TAX This type of dispute must be submitted via the dispute templates found on the following URL: http://www.interconnection.bellsouth.com/forms/billing&collections.html (Note: Only one dispute type may be submitted per Audit Number on the BAR RF1461 Form.)					
Disputing Carrier Contact Section:					
16. Name: Diane O'Donnell			17. e-mail: dodonnell@idstelcom.com		
18. Telephone #: 305-612-4174			19. (Area Code) Fax #: 305-612-4880		
20. Address: 1525 NW 167 th Street, #200, Miami, FL 33169					
BellSouth Dispute Receipt Acknowledgement Section:					
21. Date (yyyy-mm-dd)		22. BellSouth Audit Number: 122556		23. Contact Number: Contact Name:	
Dispute Rejection Section:					
<input type="checkbox"/> Dispute Rejected See Field # 33 For Explanation:					
Billing Adjustment Response Section:					
24. \$ Amount Disputed: \$48,650.96		25. \$ Credit: \$48,713.00		26. \$ Debit	
27. \$ Denied:		28. \$ Additional Credit: \$6,161.84		29. \$ Additional Debit:	
30. \$ Net Credit / Debit: \$54,874.84			31. Invoice or Bill Adjustment will appear: 08-2002		
32. BAN Number(s) Q Account(s) Credit/Debit Applied To: 305Q971090					
33. Explanation - (Continue on second page if needed): I ADJUSTED THE DIFFERENCE IN THE CORRECT & INCORRECT RATES FOR USAGE. I ALSO ADJUSTED LPC CHARGES OF \$6161.84 I DID NOT ADJUST THE BACKBILLING FOR USAGE SINCE THERE IS NOTHING IN THE INTERCONNECTION AGREEMENT TO PROHIBIT THE BACKBILLING OF (cont'd on next page)					
34. Service Rep Name: RUTH PAINE			35. Telephone #: 1-800-773-4967+5+67422#		
36. Fax #: 205 682-2725			37. Date: (yyyy-mm-dd): 2002-07-26		
38. BellSouth considers this dispute resolved: if we do not hear from you within 5 business days we will consider this dispute closed and concurred. "All UN-Disputed Monies Are Now Due."					

Indicates this is a required field see list of field descriptions.

This form may be found at <http://www.interconnection.bellsouth.com/forms/billing&collections.html>

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BellSouth Interconnection Billing Adjustment Request Form (BAR) RF1461

Carrier Dispute Section:					
1. * Date 2002-01-30 (yyyy-mm-dd):		2. * New Dispute (Yes/No): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		3. * Carrier Claim/Audit Number: BS0307200021 Carrier Name: IDS Telcom	
4. * Select Service Type: <input type="checkbox"/> Switched Access <input type="checkbox"/> Special Access <input type="checkbox"/> Interconnection <input checked="" type="checkbox"/> UNE <input type="checkbox"/> PIC-C <input type="checkbox"/> Equal Access <input type="checkbox"/> Resale <input type="checkbox"/> Collocation <input type="checkbox"/> LNP					
5. * Carrier (IXC) ACNA/CLEC/OCN: 8368			6. * BAN/Q Account: 904-Q97-1090		
7. * End User Telephone Number (If Q Account):			8. * BellSouth Circuit number(s) (If Applicable):		
9. * Amount Disputed: 1,052.27		10. <input type="checkbox"/> Recurring Charges		11. <input checked="" type="checkbox"/> NonRecurring Charges	
12. * Bill Dates/Invoice Dates: 01-17-02 or From: & To: Dates (yyyy/mm/dd)					
13. Amount Withheld from Bill: \$1,052.27			14. * # BAN Number(s)/Q Account(s) Short Paid: 904-Q97-1090		
15. * Reason Amount Is In Question (<i>Tariff or Contract Reference as appropriate</i>): (Continue on second page if needed) Usage elements rerates, Usage backbilling not in agreement with interconnection agreement					
<input type="checkbox"/> Attached, is a marked-up copy of the page(s) on which the questioned item(s) appears: Additional Information (i.e. page number(s), item number(s) on bill etc.)					
<input checked="" type="checkbox"/> Attached, is a Spreadsheet listing dispute details, this is required for Mass Disputes. Select Mass Dispute Type: <input type="checkbox"/> MRC <input type="checkbox"/> OCC <input checked="" type="checkbox"/> USG <input type="checkbox"/> LPC <input type="checkbox"/> TAX This type of dispute must be submitted via the dispute templates found on the following URL http://www.interconnection.bellsouth.com/forms/billing&collections.html (Note: Only one dispute type may be submitted per Audit Number on the BAR RF1461 Form.)					
Disputing Carrier Contact Section:					
16. Name: Diane O'Donnell			17. e-mail: dodonnell@idstelcom.com		
18. Telephone #: 305-612-4174			19. (Area Code) Fax #: 305-612-4880		
20. Address: 1525 NW 167 th Street, #200, Miami, FL 33169					
BellSouth Dispute Receipt Acknowledgement Section:					
21. Date (yyyy-mm-dd)		22. BellSouth Audit Number: 122523		23. Contact Number: Contact Name:	
Dispute Rejection Section:					
<input type="checkbox"/> Dispute Rejected See Field # 33 For Explanation:					
Billing Adjustment Response Section:					
24. \$ Amount Disputed: \$1,052.27		25. \$ Credit: \$849.69		26. \$ Debit	
27. \$ Denied: \$202.58		28. \$ Additional Credit: \$93.35		29. \$ Additional Debit:	
30. \$ Net Credit / Debit: \$943.04			31. Invoice or Bill Adjustment will appear: 08-2002		
32. BAN Number(s) Q Account(s) Credit/Debit Applied To: 904Q971090					
33. Explanation - (Continue on second page if needed): I ADJUSTED THE DIFFERENCE IN THE CORRECT & INCORRECT RATES FOR USAGE. I ALSO ADJUSTED LPC CHARGES OF \$93.35 I DID NOT ADJUST THE BACKBILLING FOR USAGE SINCE THERE IS NOTHING IN THE INTERCONNECTION AGREEMENT TO PROHIBIT THE BACKBILLING OF (cont'd on next page)					
34. Service Rep Name: RUTH PAINE			36. Fax #: 205 682-2725		
35. Telephone #: 1-800-773-4967+5+67422#			37. Date: (yyyy-mm-dd): 2002-07-26		
38. BellSouth considers this dispute resolved; if we do not hear from you within 5 business days we will consider this dispute closed and concurred. <i>All UN-Disputed Monies Are Now Due.</i>					

Indicates this is a required field see list of field descriptions.
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BellSouth Interconnection Billing Adjustment Request Form (BAR) RF1461

Carrier Dispute Section:					
1. * Date 2002-03-07 (yyyy-mm-dd):		2. * New Dispute (Yes/No): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		3. * Carrier Claim/Audit Number: BS03072002008 Carrier Name: IDS Telcom	
4. * Select Service Type: <input type="checkbox"/> Switched Access <input type="checkbox"/> Special Access <input type="checkbox"/> Interconnection <input checked="" type="checkbox"/> UNE <input type="checkbox"/> PIC-C <input type="checkbox"/> Equal Access <input type="checkbox"/> Resale <input type="checkbox"/> Collocation <input type="checkbox"/> LNP					
5. * Carrier (IXC) ACNA/CLEC/OCN: 8368			6. * BAN/Q Account: 561-Q97-1090		
7. * End User Telephone Number (If Q Account):			8. * BellSouth Circuit number(s) (If Applicable):		
9. * Amount Disputed: 6,899.37		10. <input type="checkbox"/> Recurring Charges		11. <input checked="" type="checkbox"/> NonRecurring Charges	
12. * Bill Dates/Invoice Dates: 01-17-02 or From: & To: Dates (yyyy/mm/dd)					
13. Amount Withheld from Bill: \$6,899.37			14. * # BAN Number(s)/Q Account(s) Short Paid: 561-Q97-1090		
15. * Reason Amount Is In Question (<i>Tariff or Contract Reference as appropriate</i>): (Continue on second page if needed) Usage elements rerates, Usage backbilling not in agreement with interconnection agreement					
<input type="checkbox"/> Attached, is a marked-up copy of the page(s) on which the questioned item(s) appears: Additional Information (i.e. page number(s), item number(s) on bill etc.)					
<input checked="" type="checkbox"/> Attached, is a Spreadsheet listing dispute details, this is required for Mass Disputes. Select Mass Dispute Type: <input type="checkbox"/> MRC <input type="checkbox"/> OCC <input checked="" type="checkbox"/> USG <input type="checkbox"/> LPC <input type="checkbox"/> TAX This type of dispute must be submitted via the dispute templates found on the following URL. http://www.interconnection.bellsouth.com/forms/billing&collections.html (Note: Only one dispute type may be submitted per Audit Number on the BAR RF1461 Form.)					
Disputing Carrier Contact Section:					
16. Name: Diane O'Donnell			17. e-mail: dodonnell@idstelcom.com		
18. Telephone #: 305-612-4174			19. (Area Code) Fax #: 305-612-4880		
20. Address: 1525 NW 167 th Street, #200, Miami, FL 33169					
BellSouth Dispute Receipt Acknowledgement Section:					
21. Date (yyyy-mm-dd)		22. BellSouth Audit Number: 122500		23. Contact Number: Contact Name:	
Dispute Rejection Section:					
<input type="checkbox"/> Dispute Rejected See Field # 33 For Explanation:					
Billing Adjustment Response Section:					
24. \$ Amount Disputed: \$6,899.37		25. \$ Credit: \$169.38		26. \$ Debit	
				27. \$ Denied: \$6,729.99	
				28. \$ Additional Credit: \$18.62	
				29. \$ Additional Debit:	
30. \$ Net Credit / Debit: \$188.00			31. Invoice or Bill Adjustment will appear: 08-2002		
32. BAN Number(s) Q Account(s) Credit/Debit Applied To: 561Q971090					
33. Explanation - (Continue on second page if needed): I ADJUSTED THE DIFFERENCE IN THE CORRECT & INCORRECT RATES FOR USAGE. I ALSO ADJUSTED LPC CHARGES OF \$18.62 I DID NOT ADJUST THE BACKBILLING FOR USAGE SINCE THERE IS NOTHING IN THE INTERCONNECTION AGREEMENT TO PROHIBIT THE BACKBILLING OF (cont'd on next pag					
34. Service Rep Name: RUTH PAINE			36. Fax #: 205 682-2725		
35. Telephone #: 1-800-773-4967+5+67422#			37. Date: (yyyy-mm-dd): 2002-07-26		
38. BellSouth considers this dispute resolved; if we do not hear from you within 5 business days we will consider this dispute closed and concurred. <u>All UN-Disputed Monies Are Now Due.</u>					

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BellSouth Interconnection Billing Adjustment Request Form (BAR) RF1461

Carrier Dispute Section:						
1. * Date 2002-03-07 (yyyy-mm-dd):		2. * New Dispute (Yes/No): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		3. * Carrier Claim/Audit Number: BS03072002004 Carrier Name: IDS Telcom		
4. * Select Service Type: <input type="checkbox"/> Switched Access <input type="checkbox"/> Special Access <input type="checkbox"/> Interconnection <input checked="" type="checkbox"/> UNE <input type="checkbox"/> PIC-C <input type="checkbox"/> Equal Access <input type="checkbox"/> Resale <input type="checkbox"/> Collocation <input type="checkbox"/> LNP						
5. * Carrier (IXC) ACNA/CLEC/OCN: 8368			6. * BAN/Q Account: 305-Q97-1090			
7. * End User Telephone Number (If Q Account):			8. * BellSouth Circuit number(s) (If Applicable):			
9. * Amount Disputed: 117.86		10. <input type="checkbox"/> Recurring Charges	11. <input checked="" type="checkbox"/> NonRecurring Charges	12. * Bill Dates/Invoice Dates: 01-17-02 or From: & To: Dates (yyyy/mm/dd)		
13. Amount Withheld from Bill: \$117.86			14. * # BAN Number(s)/Q Account(s) Short Paid: 305-Q97-1090			
15. * Reason Amount Is In Question (<i>Tariff or Contract Reference as appropriate</i>): (Continue on second page if needed) Usage elements rerates, Usage backbilling not in agreement with interconnection agreement						
<input type="checkbox"/> Attached, is a marked-up copy of the page(s) on which the questioned item(s) appears: Additional Information (i.e. page number(s), item number(s) on bill etc.)						
<input checked="" type="checkbox"/> Attached, is a Spreadsheet listing dispute details, this is required for Mass Disputes. Select Mass Dispute Type: <input type="checkbox"/> MRC <input type="checkbox"/> OCC <input checked="" type="checkbox"/> USG <input type="checkbox"/> LPC <input type="checkbox"/> TAX This type of dispute must be submitted via the dispute templates found on the following URL. http://www.interconnection.bellsouth.com/forms/billing&collections.html (Note: Only one dispute type may be submitted per Audit Number on the BAR RF1461 Form.)						
Disputing Carrier Contact Section:						
16. Name: Diane O'Donnell			17. e-mail: dodonnell@idstelcom.com			
18. Telephone #: 305-612-4174			19. (Area Code) Fax #: 305-612-4880			
20. Address: 1525 NW 167 th Street, #200, Miami, FL 33169						
BellSouth Dispute Receipt Acknowledgement Section:						
21. Date (yyyy-mm-dd)		22. BellSouth Audit Number: 122484		23. Contact Number: Contact Name:		
Dispute Rejection Section:						
<input type="checkbox"/> Dispute Rejected See Field # 33 For Explanation:						
Billing Adjustment Response Section:						
24. \$ Amount Disputed: \$117.86		25. \$ Credit: \$122.95	26. \$ Debit	27. \$ Denied:	28. \$ Additional Credit: \$13.51	
29. \$ Additional Debit:						
30. \$ Net Credit / Debit: \$136.46			31. Invoice or Bill Adjustment will appear: 08-2002			
32. BAN Number(s) Q Account(s) Credit/Debit Applied To: 305Q971090						
33. Explanation - (Continue on second page if needed): I ADJUSTED THE DIFFERENCE IN THE CORRECT & INCORRECT RATES FOR USAGE. I ALSO ADJUSTED LPC CHARGES OF \$13.51 I DID NOT ADJUST THE BACKBILLING FOR USAGE SINCE THERE IS NOTHING IN THE INTERCONNECTION AGREEMENT TO PROHIBIT THE BACKBILLING OF (cont'd on next page)						
34. Service Rep Name: RUTH PAINE			36. Fax #: 205 682-2725			
35. Telephone #: 1-800-773-4967+5+67422#			37. Date: (yyyy-mm-dd): 2002-07-26			
38. BellSouth considers this dispute resolved; if we do not hear from you within 5 business days we will consider this dispute closed and concurred. <u>All UN-Disputed Monies Are Now Due.</u>						

- Indicates this is a required field see list of field descriptions.

This form may be found at <http://www.interconnection.bellsouth.com/forms/billing&collections.html>

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BellSouth Interconnection Billing Adjustment Request Form (BAR) RF1461

Carrier Dispute Section:					
1. * Date 2002-01-30 (yyyy-mm-dd):		2. * New Dispute (Yes/No): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		3. * Carrier Claim/Audit Number: BS0130200024 Carrier Name: IDS Telcom	
4. * Select Service Type: <input type="checkbox"/> Switched Access <input type="checkbox"/> Special Access <input type="checkbox"/> Interconnection <input checked="" type="checkbox"/> UNE <input type="checkbox"/> PIC-C <input type="checkbox"/> Equal Access <input type="checkbox"/> Resale <input type="checkbox"/> Collocation <input type="checkbox"/> LNP					
5. * Carrier (IXC) ACNA/CLEC/OCN: 8368			6. * BAN/Q Account: 615-Q95-6307		
7. * End User Telephone Number (If Q Account):			8. * BellSouth Circuit number(s) (If Applicable):		
9. * Amount Disputed: 51.95		10. <input type="checkbox"/> Recurring Charges	11. <input checked="" type="checkbox"/> NonRecurring Charges	12. * Bill Dates/Invoice Dates: 11-25-01 or From: & To: Dates (yyyy/mm/dd)	
13. Amount Withheld from Bill: \$51.95			14. * # BAN Number(s)/Q Account(s) Short Paid: 615-Q95-6307		
15. * Reason Amount Is In Question (<i>Tariff or Contract Reference as appropriate</i>): (Continue on second page if needed) Usage elements rerates					
<input type="checkbox"/> Attached, is a marked-up copy of the page(s) on which the questioned item(s) appears: Additional Information (i.e. page number(s), item number(s) on bill etc.)					
<input checked="" type="checkbox"/> Attached, is a Spreadsheet listing dispute details, this is required for Mass Disputes. Select Mass Dispute Type: <input type="checkbox"/> MRC <input type="checkbox"/> OCC <input checked="" type="checkbox"/> USG <input type="checkbox"/> LPC <input type="checkbox"/> TAX This type of dispute must be submitted via the dispute templates found on the following URL. http://www.interconnection.bellsouth.com/forms/billing&collections.html (Note: Only one dispute type may be submitted per Audit Number on the BAR RF1461 Form.)					
Disputing Carrier Contact Section:					
16. Name: Diane O'Donnell			17. e-mail: dodonnell@idstelcom.com		
18. Telephone #: 305-612-4174			19. (Area Code) Fax #: 305-612-4880		
20. Address: 1525 NW 167 th Street, #200, Miami, FL 33169					
BellSouth Dispute Receipt Acknowledgement Section:					
21. Date (yyyy-mm-dd)		22. BellSouth Audit Number: 122576		23. Contact Number: Contact Name:	
Dispute Rejection Section:					
<input type="checkbox"/> Dispute Rejected See Field # 33 For Explanation:					
Billing Adjustment Response Section:					
24. \$ Amount Disputed: \$51.95	25. \$ Credit: \$8.56	26. \$ Debit	27. \$ Denied: \$43.39	28. \$ Additional Credit: \$1.08	29. \$ Additional Debit:
30. \$ Net Credit / Debit: \$9.64			31. Invoice or Bill Adjustment will appear: 08-2002		
32. BAN Number(s) Q Account(s) Credit/Debit Applied To: 615 Q95-6307					
33. Explanation - (Continue on second page if needed): I ADJUSTED USAGE THAT WAS BILLED AT THE INCORRECT RATE FOR UNBUNDLED TRANSPORT PER MILE.					
34. Service Rep Name: RUTH PAINE			36. Fax #: 205 682-2725		
35. Telephone #: 1-800-773-4967+5+67422#			37. Date: (yyyy-mm-dd): 2002-07-25		
38. BellSouth considers this dispute resolved; if we do not hear from you within 5 business days we will consider this dispute closed and concurred. <u>All UN-Disputed Monies Are Now Due</u>					

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BellSouth Interconnection Billing Adjustment Request Form (BAR) RF1461

Carrier Dispute Section:					
1. * Date 2002-01-30 (yyyy-mm-dd):		2. * New Dispute (Yes/No): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		3. * Carrier Claim/Audit Number: BS0130200022 Carrier Name: IDS Telcom	
4. * Select Service Type: <input type="checkbox"/> Switched Access <input type="checkbox"/> Special Access <input type="checkbox"/> Interconnection <input checked="" type="checkbox"/> UNE <input type="checkbox"/> PIC-C <input type="checkbox"/> Equal Access <input type="checkbox"/> Resale <input type="checkbox"/> Collocation <input type="checkbox"/> LNP					
5. * Carrier (IXC) ACNA/CLEC/OCN: 8368			6. * BAN/Q Account: 615-Q95-6307		
7. * End User Telephone Number (If Q Account):			8. * BellSouth Circuit number(s) (If Applicable):		
9. * Amount Disputed: 36.93		10. <input type="checkbox"/> Recurring Charges	11. <input checked="" type="checkbox"/> NonRecurring Charges	12. * Bill Dates/Invoice Dates: 10-25-01 or From: & To: Dates (yyyy/mm/dd)	
13. Amount Withheld from Bill: \$36.93			14. * # BAN Number(s)/Q Account(s) Short Paid: 615-Q95-6307		
15. * Reason Amount Is In Question (<i>Tariff or Contract Reference as appropriate</i>): (Continue on second page if needed) Usage elements rerates					
<input type="checkbox"/> Attached, is a marked-up copy of the page(s) on which the questioned item(s) appears: Additional Information (i.e. page number(s), item number(s) on bill etc.)					
<input checked="" type="checkbox"/> Attached, is a Spreadsheet listing dispute details, this is required for Mass Disputes. Select Mass Dispute Type: <input type="checkbox"/> MRC <input type="checkbox"/> OCC <input checked="" type="checkbox"/> USG <input type="checkbox"/> LPC <input type="checkbox"/> TAX This type of dispute must be submitted via the dispute templates found on the following URL. http://www.interconnection.bellsouth.com/forms/billing&collections.html (Note: Only one dispute type may be submitted per Audit Number on the BAR RF1461 Form.)					
Disputing Carrier Contact Section:					
16. Name: Diane O'Donnell			17. e-mail: dodonnell@idstelcom.com		
18. Telephone #: 305-612-4174			19. (Area Code) Fax #: 305-612-4880		
20. Address: 1525 NW 167 th Street, #200, Miami, FL 33169					
BellSouth Dispute Receipt Acknowledgement Section:					
21. Date (yyyy-mm-dd)		22. BellSouth Audit Number: 122574		23. Contact Number: Contact Name:	
Dispute Rejection Section:					
<input type="checkbox"/> Dispute Rejected See Field # 33 For Explanation:					
Billing Adjustment Response Section:					
24. \$ Amount Disputed: \$36.93	25. \$ Credit: \$6.83	26. \$ Debit	27. \$ Denied: \$30.10	28. \$ Additional Credit: \$0.98	29. \$ Additional Debit:
30. \$ Net Credit / Debit: \$7.81			31. Invoice or Bill Adjustment will appear: 08-2002		
32. BAN Number(s) Q Account(s) Credit/Debit Applied To: 615 Q95-6307					
33. Explanation - (Continue on second page if needed): I ADJUSTED USAGE THAT WAS BILLED AT THE INCORRECT RATE FOR UNBUNDLED TRANSPORT PER MILE.					
34. Service Rep Name: RUTH PAINE			36. Fax #: 205 682-2725		
35. Telephone #: 1-800-773-4967+5+67422#			37. Date: (yyyy-mm-dd): 2002-07-25		
38. BellSouth considers this dispute resolved; if we do not hear from you within 5 business days we will consider this dispute closed and concurred. <u>All UN-Disputed Monies Are Now Due.</u>					

. Indicates this is a required field see list of field descriptions.
 This form may be found at <http://www.interconnection.bellsouth.com/forms/billing&collections.html>

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