

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF FLORIDA

In re: Amended Complaint of Qwest Communications Company, LLC against MCImetro Access Transmission Services (d/b/a Verizon Access Transmission Services); XO Communications Services, Inc.; tw telecom of florida, l.p.; Granite Telecommunications, LLC; Broadwing Communications, LLC; Access Point, Inc.; Birch Communications, Inc.; Budget Prepay, Inc.; Bullseye Telecom, Inc.; DeltaCom, Inc.; Ernest Communications, Inc.; Flatel, Inc.; Lightyear Network Solutions, LLC; Navigator Telecommunications, LLC; PaeTec Communications, Inc.; STS Telecom, LLC; US LEC of Florida, LLC; Windstream Nuvox, Inc.; and John Does 1 through 50, for unlawful discrimination.

DOCKET NO. 090538-TP

Filed: June 14, 2012

REDACTED

DIRECT TESTIMONY OF DEREK CANFIELD

ON BEHALF OF

QWEST COMMUNICATIONS COMPANY, LLC

Filed: June 14, 2012

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APA	_____
ECR	_____
<u>GCL</u>	<u>8</u>
KAB	<u>1</u>
SRC	_____
ADM	_____
OPC	_____
CLK	_____
Cl-Rep	<u>1</u>

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 PUBLIC UTILITIES COMMISSION OF FLORIDA

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I. INTRODUCTION

1 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND POSITION.**

2 My name is Derek Canfield. I am employed by TEOCO Corporation (TEOCO) as
3 Executive Director of Usage Audit and Analysis. My business address is 10955
4 Lowell Ave Ste 705, Overland Park, KS, 66210.

5 **Q. PLEASE GIVE A BRIEF DESCRIPTION OF THE RELATIONSHIP**
6 **BETWEEN QWEST COMMUNICATIONS COMPANY, LLC AND TEOCO.**

7 **A.** Qwest Communications Company, LLC (QCC) is a customer of certain products and
8 services provided by TEOCO, including, but not limited to, the audit and analysis of
9 its switched access expenses which are at issue within this complaint.

10 **Q. WHAT IS YOUR WORK EXPERIENCE?**

11 **A.** I have been in the telecommunications industry for fifteen years. For the past six years,
12 I have worked in my capacity at TEOCO Corporation, providing among other things,
13 extensive auditing of our clients' switched access invoices received from local
14 exchange carriers (LECs). Prior to joining TEOCO, I worked one year as an
15 independent consultant, working on various projects such as the integration of two
16 wireless telephone company networks that was the result of a merger. My initial eight
17 years in telecommunications were spent with Sprint Corporation, which at that time
18 had operations as a wireless provider, a long distance provider, an incumbent local
19 exchange carrier (ILEC), and a competitive local exchange carrier (CLEC). For
20 Sprint, I was responsible for the initial build out, and subsequent operations, of groups
21 that both billed switched access and verified the incoming invoices for switched
22 access, special access, and various wholesale services.

23

1 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

2 **A.** I received my Bachelor of Arts degree from Bethany College in 1994 and my Master
3 of Business Administration degree from Wichita State in 1996.

4 **Q. HAVE YOU EVER SUBMITTED TESTIMONY BEFORE AN**
5 **ADMINISTRATIVE AGENCY?**

6 **A.** Yes. In the parallel Colorado complaint proceeding (Docket No. 08F-259T), I filed
7 two rounds of pre-filed testimony and testified at hearing. In the parallel California
8 complaint proceeding (Case No. C.08-08-006), I submitted sworn declarations.

9 I have also filed testimony before the Minnesota Public Utilities Commission in
10 conjunction with Docket No. P-5096, 5542 / C09-265; OAH 12-2500-21151-2, which
11 related to access stimulation. In connection with access stimulation, I have also filed
12 declarations and affidavits with the Iowa Utilities Board (Docket No. FCU-07-2) and
13 the Federal Communications Commission in File No. EB-08-MD-012.

14 **II. PURPOSE OF DIRECT TESTIMONY**

15 **Q. WHAT ISSUE IDENTIFIED IN THE ORDER ESTABLISHING PROCEDURE**
16 **(ORDER NO. PSC-12-0048-PCO-TP) DOES YOUR TESTIMONY ADDRESS?**

17 **A.** My testimony primarily addresses Issue 9(b)(i), which states “If the Commission
18 finds a violation or violations of law as alleged by Qwest and has the authority to
19 award remedies to Qwest per the preceding issue, for each claim: (i) If applicable,
20 how should the amount of any relief be calculated and when and how should it be
21 paid.”

22 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?**

23 **A.** The purpose of my testimony is to describe the financial impact upon QCC of the rate
24 discrimination at issue in this complaint. Very specifically, my testimony will define

1 the relevant time period at issue for each CLEC named in this case, illustrate the
2 intrastate switched access billed by each to QCC during the pertinent time period,
3 describe the variance in rate between the billed rate and the rate provided to certain of
4 QCC's interexchange carrier (IXC) competitors, and calculate the financial impact on
5 QCC from inception to termination of the agreement. For agreements that remain
6 active, I calculated the variance only through March 31, 2012. I understand that my
7 calculations will need to be brought current later in the case. Also, to the extent QCC
8 is missing billing data for earlier periods I may need to update my calculations
9 (assuming that billing data can be obtained from the CLECs) for the earlier periods.

10 III. ANALYSIS OVERVIEW

11 Q. WHAT IS THE SIGNIFICANCE OF SWITCHED ACCESS COST TO QCC?

12 A. Switched access is a very significant expense to QCC. By way of example, for 2010
13 and 2011, QCC incurred switched access expenses (interstate and intrastate) on average
14 exceeding [REDACTED] *per month*. Of this total, [REDACTED] was for intrastate
15 switched access. In other words, intrastate switched access accounted for 48 percent of
16 QCC's switched access expense for 2010 and 2011. Thus, while the majority of traffic
17 is rated as "interstate," the expense to interexchange carriers (IXCs) such as QCC is
18 balanced equally between *interstate* and *intrastate* charges because intrastate rates are
19 typically far higher than interstate rates.

20 Q. HOW MUCH OF THE [REDACTED] IN MONTHLY SWITCHED ACCESS 21 COST WAS BILLED BY CLECS?

22 A. Of this total, and again on average, [REDACTED] of this monthly expense has been billed
23 by CLECs. Of [REDACTED] total, approximately [REDACTED] (34 percent) was for
24 intrastate switched access billed by CLECs.

REDACTED

1 **Q. HOW MUCH OF THE [REDACTED] IN MONTHLY SWITCHED ACCESS**
2 **COST WAS BILLED IN FLORIDA?**

3 A. According to my review, [REDACTED] per month has been billed by LECs in Florida
4 in 2010 and 2011. Of that total, [REDACTED] (or 38 percent) was billed as *intrastate*
5 switched access, and [REDACTED] per month was billed by CLECs as *intrastate* switched
6 access. Thus, on average QCC was billed [REDACTED] per year in that period by
7 CLECs for intrastate switched access in Florida

8 **Q. YOU MENTIONED ABOVE THAT YOUR TESTIMONY FOCUSES**
9 **PRIMARILY ON ANALYZING THE FINANCIAL IMPACT OF CLEC OFF-**
10 **PRICE LIST SWITCHED ACCESS AGREEMENTS WITH CERTAIN IXCS.**
11 **CAN YOU GENERALLY DESCRIBE THOSE AGREEMENTS?**

12 A. Yes. Generally speaking, the agreements relevant to this case provided AT&T,
13 Sprint, or MCI Worldcom discounted switched access rates when compared to the
14 respective CLEC's price list and the invoices generated to IXCs other than to AT&T,
15 Sprint, or MCI Worldcom. Oftentimes, the agreements were national in scope,
16 meaning that the CLEC and IXC did not enter into separate agreements for each state.
17 In a couple of cases, the stated (discount) rates were state-specific, but more
18 commonly the CLEC provided the IXC a uniform rate or rate standard across all
19 states. The discounts follow one of three patterns. Many of the agreements contain
20 straightforward composite per-minute-of-use rates (i.e., unitary rates that blend
21 together all elements of switched access) for switched access. Other agreements
22 provide that the CLEC will charge the IXC the local ILEC's switched access rates
23 rather than the CLEC's price list rate. CLEC intrastate price list rates typically
24 exceed ILEC rates (unless restricted under a particular state's law). The final (albeit

1 far less common) form of agreement applies a discount or total dollar credit off of the
2 CLEC's switched access billing to the IXC.

3 **Q. GENERALLY SPEAKING, HOW DID YOU CALCULATE THE FINANCIAL**
4 **IMPACT OF THE AGREEMENTS ON QCC?**

5 **A.** To determine the financial impact, I evaluated the difference between what QCC was
6 actually billed by the CLEC for intrastate switched access (generally, the CLEC's price
7 list rate multiplied by the minutes of use) and what QCC *would have* paid had QCC
8 enjoyed the same discounts the CLEC provided to the preferred IXCs for the same
9 services during the same period of time. I performed this calculation for originating
10 switched access, terminating switched access and 800 query charges.¹ For those
11 CLECs whose agreements use composite (flat) per-minute-of-use rates, my calculation
12 was rather straightforward. I simply multiplied the billed minutes of use times the
13 discount rate provided to the preferred IXCs by the CLEC and then subtracted that total
14 from the amount QCC was actually billed by the CLEC for the same number of
15 minutes. For those CLECs whose agreements use the local ILEC intrastate rate as the
16 rate to be billed to the preferred IXCs, I had to calculate and use a proxy for that ILEC
17 rate. This proxy slightly varies from CLEC to CLEC. For the discount/total dollar
18 credit agreements, I attempted to apply an equivalent discount or credit to QCC's
19 billing to the extent I could identify the applicable discount.

20 **Q. FOR THE SECOND CATEGORY OF AGREEMENTS, CAN YOU PLEASE**
21 **EXPLAIN WHY THE PROXY WILL VARY FROM CLEC TO CLEC?**

22 **A.** Florida has three predominant ILECs: Bellsouth (now AT&T), Embarq (now
23 CenturyLink) and Verizon. All of the previously mentioned ILECs' rates were taken

¹ The 800 database query is a look-up function performed on all originating 800 calls to determine the proper IXC to route the call to for termination. ILECs (including CLECs) charge for this function on a per-query basis, rather than on a per-minute of use basis.

1 into consideration when calculating the proxy rate. In addition, each ILEC's rates were
2 weighted by the quantity of minutes originating from or terminating to the CLEC in the
3 appropriate ILEC territory. BellSouth, Embarq and Verizon bill the minutes by rate
4 element utilized, some of which are distance sensitive.² To calculate the average rate
5 for these distance-sensitive elements, I calculated the appropriate transport mileage for
6 each CLEC route (which was the distance between the end office and the tandem).
7 Certain rate elements are only applicable to traffic delivered via the access tandem
8 while other rate element are applicable to all traffic, either delivered via the tandem or
9 directly from/to the CLEC switch. Thus, for an accurate determination of the
10 applicable rates under this type of agreement, I calculated the percentage of traffic for
11 each CLEC that was routed via an access tandem and assigned those specific rate
12 elements only to that percentage of traffic, while applying the non-route specific
13 elements to all minutes. The weighting of traffic by ILEC, weighted average mileage
14 and percentage direct versus tandem routed traffic are all incorporated into my analysis
15 and for these reasons the effective ILEC rate proxy I used slightly varies from CLEC to
16 CLEC.

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² Mr. Easton discusses and describes the differences between flat-rated and distance-sensitive switched access elements in his Direct Testimony.

1 **IV. CLEC BY CLEC ANALYSIS³**

2 **A. Broadwing Communications, LLC**

3 **Q. PLEASE DESCRIBE THE BROADWING COMMUNICATIONS, LLC**
4 **AGREEMENTS AT ISSUE IN THIS CASE?**

5 **A.** QCC's claims against Broadwing in this case stem from Focal Communications
6 Corporation's switched access agreements. They do not stem directly from
7 Broadwing's switched access agreements. It is my understanding that Broadwing
8 acquired Focal (or Focal's assets) many years ago, and that "Focal" has continued to
9 provide QCC switched access in Florida. Focal has separate and distinct off-price list
10 agreements for intrastate switched access with [REDACTED] and [REDACTED] in the state of Florida.
11 Copies of the agreements are attached to the Direct Testimony of William Easton as
12 Exhibits WRE 5A and 5B.

13 **Q. WAS QCC BILLED AT THE SAME RATES CONTAINED WITHIN THE OFF-**
14 **PRICE LIST AGREEMENTS?**

15 **A.** No. QCC was billed at rates higher than those set forth in these agreements.

16 **Q. WHAT WAS THE RELEVANT TIME FRAME OF THE AGREEMENTS?**

17 **A.** I understand the agreement with [REDACTED] to have a beginning effective date of [REDACTED]
18 [REDACTED] and a termination date of [REDACTED]. The [REDACTED] agreement has a
19 beginning effective date of [REDACTED] and [REDACTED]
20 [REDACTED] I was only able to obtain invoices data beginning in [REDACTED] Thus, the
21 relevant timeframe for my current analysis is [REDACTED] through [REDACTED]

³ Please note that, while Access Point, Inc. and Birch Communications, Inc. are still technically respondents in this case, QCC has entered into a settlement with Access Point and is working to finalize a settlement with Birch. On June 1, 2012, QCC filed a notice dismissing its complaint as against Access Point. QCC anticipates filing a notice dismissing its complaint against Birch once the written settlement agreement is final. As a result of these settlements, my testimony does not include a discussion of Access Point's or Birch's agreements, price lists or practices. Should the status of these settlements change as a result of any unforeseen circumstances, QCC reserves the right to supplement its testimony with that information and documentation.

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[REDACTED]

2

[REDACTED]

3

Q. PLEASE DESCRIBE FOCAL'S BILLING TO QCC DURING THIS PERIOD

4

OF TIME?

5

A. For invoices dated from [REDACTED] through [REDACTED], Focal billed QCC for

6

[REDACTED] for intrastate switched access in Florida. Focal billed a variety of

7

switched access elements to reflect the various unique portions of the network utilized,

8

including:

9

- Carrier Common Line;

10

- End Office Local Switching;

11

- Tandem Switched Transport Termination;

12

- Tandem Switched Transport Facility;

13

-Tandem Switching;

14

- Residual Interconnection Charge; and,

15

- 800 Data Base Query

16

The rates for these elements are found in section 5 of Focal's Florida price list, a copy

17

of which is attached to the Direct Testimony of William Easton as Exhibit WRE 7.

18

Q. WHAT RATE DID THE FOCAL OFF-PRICE LIST AGREEMENTS

19

CONTAIN?

20

A. The rate included in the agreement with [REDACTED]

21

[REDACTED] The rate included in the agreement

22

with [REDACTED]

23

[REDACTED] Because the

24

[REDACTED] agreement terminated in [REDACTED], I will utilize the off-price list rates and

1 terms from the [REDACTED] agreement for the period through [REDACTED] and the [REDACTED] rates
2 thereafter.

3 **Q. WHAT WAS THE FINANCIAL IMPACT TO QCC OF THE FOCAL**
4 **AGREEMENTS?**

5 A. By virtue of billing QCC the higher rates, Focal billed [REDACTED] more to
6 QCC than it would have billed the preferred IXCs for the same set of minutes. More
7 specifically, Focal billed [REDACTED] more to QCC than it would have billed to [REDACTED]
8 for the exact same set of minutes between [REDACTED] Focal billed
9 QCC [BEGIN LAWYERS ONLY CONFIDENTIAL] [REDACTED] [END LAWYERS
10 ONLY CONFIDENTIAL] more than it would have billed [REDACTED] for the same set of
11 minutes between [REDACTED] I found that QCC was charged [REDACTED] percent
12 higher during the [REDACTED] agreement time frame and [BEGIN LAWYERS ONLY
13 CONFIDENTIAL] [REDACTED] [END LAWYERS ONLY CONFIDENTIAL] percent higher
14 during the [REDACTED] agreement time frame. My calculation is summarized at Exhibit DAC-1
15 and DAC-2.⁴ Exhibit DAC-1 is a month-by-month summary of the overcharge, while
16 Exhibit DAC-2 provides a more granular analysis and is divided by category (8XX
17 database query, originating access, terminating access), by month and by type of invoice
18 (electronic or manual).

19 **Q. HOW WAS THIS FINANCIAL IMPACT CALCULATED?**

20 A. I utilized the [REDACTED] agreement for the period of [REDACTED]
21 [REDACTED] and the [REDACTED] agreement for the period of [REDACTED]
22 For 68 percent of the minutes and dollars included in my analysis, QCC had received
23 the electronic bill detail needed to complete the calculation. Thus, I simply extracted

⁴ All of the Exhibits to my testimony, with the exception of Exhibit DAC-17 (which is a document provided by MCI in discovery), were prepared by myself or at my direction.

1 the minutes from the switched access invoices and multiplied the minutes by the
2 contract rate to derive the amount QCC would have been billed had QCC enjoyed the
3 same discount as the preferred IXCs. The financial impact, therefore, was calculated
4 by subtracting the amount QCC would have been billed at the contract rate from the
5 amount it was actually billed.

6 The electronic invoices also provided me with information as to what percentage of
7 Focal's total monthly invoices was comprised of intrastate switched access charges
8 (including intrastate 800 query charges). For the [REDACTED] agreement, that percentage was
9 46 percent. For the [REDACTED] agreement, that percentage was 43 percent.

10 For the remaining 32 percent of the minutes and dollars included in my analysis, QCC
11 had access only to the total dollars billed on a particular invoice. For this subset of
12 invoices, I applied the percentage of intrastate switched access from the electronic
13 invoices discussed above (i.e., 46 percent for [REDACTED] as there were no manual invoices
14 during the [REDACTED] agreement timeframe) to the total amount of the manual bills to derive
15 a reasonable estimate of the intrastate switched access charges on those manual
16 invoices. In this instance, I then applied the previously mentioned [REDACTED] percent variance
17 calculated from the electronic invoice detail to determine the financial impact of this
18 remaining 32 percent.

19 **Q. WERE THERE ANY OTHER FACTORS INCLUDED IN YOUR ANALYSIS?**

20 A. Yes. [BEGIN LAWYERS ONLY CONFIDENTIAL] [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

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[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] [END]

LAWYERS ONLY CONFIDENTIAL]

B. Budget Prepay, Inc.

Q. PLEASE DESCRIBE THE BUDGET PREPAY, INC. (BUDGET) AGREEMENT AT ISSUE IN THIS CASE?

A. Budget had an off-price list agreement for intrastate switched access with [REDACTED] in the state of Florida. A copy of the agreement is attached to the Direct Testimony of

1 William Easton as Exhibit WRE 8.

2 **Q. WAS QCC BILLED AT THE SAME RATES CONTAINED WITHIN THE OFF-**
3 **PRICE LIST AGREEMENT?**

4 A. No. QCC was billed at rates higher than those set forth in these agreement.

5 **Q. WHAT WAS THE RELEVANT TIME FRAME OF THE AGREEMENT?**

6 A. I understand the agreement with [REDACTED] to have a beginning effective date of [REDACTED]
7 [REDACTED] I was able to retrieve invoice information for the entire
8 timeframe; therefore my analysis is from [REDACTED]

9 [REDACTED]
10 [REDACTED]
11 **Q. PLEASE DESCRIBE BUDGET'S BILLING TO QCC DURING THIS PERIOD**
12 **OF TIME?**

13 A. For the invoices from [REDACTED] Budget billed QCC for
14 [REDACTED] for intrastate switched access in Florida. Budget billed a variety of
15 switched access elements to reflect the various unique portions of the network utilized,
16 including:

- 17 - End Office Local Switching;
18 - Carrier Common Line; and
19 - 800 Data Base Query

20 The rates for these elements are found in section 5 of Budget's Florida price list, a copy
21 of which is attached to the Direct Testimony of William Easton as Exhibit WRE 10.

22 **Q. WHAT RATE DID THE PREVIOUSLY MENTIONED AGREEMENT**
23 **CONTAIN?**

24 A. The rate included in the agreement with [REDACTED] is [REDACTED]. For the service

1 known as 800 database look-up the rate was [REDACTED]

2 [REDACTED]

3 **Q. WHAT WAS THE FINANCIAL IMPACT TO QCC OF THE BUDGET**
4 **AGREEMENT?**

5 A. By virtue of billing QCC the higher rates, Budget billed [REDACTED] more to QCC than
6 it would have billed to [REDACTED] for the exact same set of minutes during the relevant time
7 frame. I found that QCC was charged [REDACTED] percent higher than was [REDACTED]. My
8 calculation is summarized at Exhibit DAC-3 and DAC-4. Exhibit DAC-3 is a month-
9 by-month summary of the overcharge, while Exhibit DAC-4 provides a more granular
10 analysis and is divided by category (8XX database query, originating access,
11 terminating access), by month and by type of invoice (electronic or manual).

12 **Q. HOW WAS THIS FINANCIAL IMPACT CALCULATED?**

13 A. For 100 percent of the minutes and dollars, QCC had received the electronic bill detail
14 needed to complete the calculation. Thus, I simply extracted the quantity of minutes
15 and database queries from the switched access invoices and multiplied each by the
16 respective contract rate to derive the amount QCC would have been billed had QCC
17 enjoyed the same discount Budget was providing to the preferred IXC. The financial
18 impact, therefore, was calculated by subtracting the amount QCC would have been
19 billed at the contract rate from the amount it was actually billed.

20 **Q. WERE THERE ANY OTHER FACTORS INCLUDED IN YOUR ANALYSIS?**

21 A. No.

22

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REDACTED

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C. BullsEye Telecom, Inc.

Q. PLEASE DESCRIBE THE BULLSEYE TELECOM, INC. (BULLSEYE) AGREEMENT AT ISSUE IN THIS CASE?

A. BullsEye has an off-price list agreement for intrastate switched access with AT&T in the state of Florida. A copy of the agreement is attached to the Direct Testimony of William Easton as Exhibit WRE 11.

Q. WAS QCC BILLED AT THE SAME RATES CONTAINED WITHIN THE OFF-PRICE LIST AGREEMENT?

A. No. QCC was billed at rates higher than those set forth in the agreement.

Q. WHAT WAS THE RELEVANT TIME FRAME OF THE AGREEMENT?

A. I understand the agreement to have a beginning effective date of [REDACTED] [REDACTED] I was able to retrieve invoice information for invoices beginning [REDACTED] Thus, the relevant timeframe for my current analysis is [REDACTED] [REDACTED] [REDACTED]

Q. PLEASE DESCRIBE BULLSEYE'S BILLING TO QCC DURING THIS PERIOD OF TIME?

A. For the invoices dated from [REDACTED] BullsEye billed QCC [REDACTED] for intrastate switched access in Florida. BullsEye billed QCC a composite rate for intrastate switched access in Florida. Both originating and terminating switched access were billed \$.0410 per minute. QCC was separately billed \$.0055 per 800 database query. These rates are found in section 3.9 of BullsEye's Florida price list, a copy of which is attached to the Direct Testimony of William

1 Easton as Exhibit WRE 13.

2 **Q. WHAT RATE DID THE PREVIOUSLY MENTIONED OFF-PRICE LIST**
3 **AGREEMENT CONTAIN?**

4 A. The rate included in the agreement with AT&T is [REDACTED]

5 [REDACTED]

6 **Q. WHAT WAS THE FINANCIAL IMPACT TO QCC?**

7 A. By virtue of billing the higher rates, BullsEye billed [REDACTED] more to QCC than it
8 would have billed to AT&T for the exact same set of minutes. I found that QCC was
9 charged [REDACTED] percent higher than was AT&T. My calculation is summarized at Exhibit
10 DAC-5 and DAC-6. Exhibit DAC-5 is a month-by-month summary of the overcharge,
11 while Exhibit DAC-6 provides a more granular analysis and is divided by category
12 (8XX database query, originating access, terminating access), by month and by type of
13 invoice (electronic or manual).

14 **Q. HOW WAS THIS FINANCIAL IMPACT CALCULATED?**

15 A. For 88 percent of the minutes and dollars included in my analysis, QCC had received
16 the electronic bill detail needed to complete the calculation. Thus, I simply extracted
17 the quantity of minutes and database queries from the switched access invoices and
18 multiplied each by the respective contract rate to derive the amount QCC would have
19 been billed had QCC enjoyed the same discount as AT&T. The financial impact,
20 therefore, was calculated by subtracting the amount QCC would have been billed at the
21 contract rate from the amount it was actually billed.

22 The electronic invoices also provided me with information as to what percentage of
23 BullsEye's total monthly invoices was comprised of intrastate switched access charges
24 (including intrastate 800 query charges). In this instance, that percentage was 85

1 percent.

2 For the remaining 12 percent of the minutes and dollars included in my analysis, QCC
3 had access only to the total dollars billed on a particular invoice. For this subset of
4 invoices, I applied the percentage of intrastate switched access from the electronic
5 invoices discussed above (i.e., 85 percent) to the total amount of the manual bills to
6 derive a reasonable estimate of the intrastate switched access charges on those manual
7 invoices. I then applied the previously mentioned ■ percent variance calculated from
8 the electronic bill detail to determine the financial impact of this remaining 12 percent.

9 **Q. WERE THERE ANY OTHER FACTORS INCLUDED IN YOUR ANALYSIS?**

10 A. No.

11 **D. DeltaCom, Inc.**

12 **Q. PLEASE DESCRIBE THE DELTACOM, INC. (DELTACOM) AGREEMENTS**
13 **AT ISSUE IN THIS CASE?**

14 A. DeltaCom had three off-price list agreements for intrastate switched access in the state
15 of Florida. DeltaCom had 2002 agreements with AT&T and Sprint, and has a 2011
16 agreement with AT&T. Copies of the agreements are attached to the Direct Testimony
17 of William Easton as Exhibits WRE 14A, 14B and 14C.

18 **Q. WAS QCC BILLED AT THE SAME RATES CONTAINED WITHIN THE OFF-**
19 **PRICE LIST AGREEMENTS?**

20 A. No. QCC was billed at rates higher than those set forth in these agreements.

21 **Q. WHAT WERE THE RELEVANT TIME FRAMES OF THE AGREEMENTS?**

22 A. I understand the agreement with Sprint to have a beginning effective date of March 28,
23 2002 and have a termination date of April 15, 2010. I understand that the 2002 AT&T
24 agreement to have a beginning effective date of September 1, 2002 and a termination

1 date of January 1, 2011. The 2011 AT&T agreement has a beginning effective date of
2 January 1, 2011 and remains in effect. I have invoice data for the entire time frame
3 covered by the agreements and thus, the relevant timeframe for my current analysis is
4 March 2002 through March 2012. Because DeltaCom continues to overcharge QCC,
5 my calculations will need to be updated at a later point that the Commission deems
6 appropriate.

7 **Q. PLEASE DESCRIBE DELTACOM'S BILLING TO QCC DURING THIS**
8 **PERIOD OF TIME?**

9 A. For invoices dated from March 2002 through April 2010 billed QCC for [REDACTED]
10 for intrastate switched access in Florida. DeltaCom billed a variety of switched access
11 elements to reflect the various unique portions of the network utilized, including:

- 12 - End Office Local Switching;
- 13 - Tandem Switching;
- 14 - Tandem Switched Transport Termination;
- 15 - Tandem Switched Transport Facility;
- 16 - Information Surcharge; and,
- 17 - 800 Data Base Query

18 The rates for these elements are found in section 3.7 of DeltaCom's Florida price list, a
19 copy of which is attached to the Direct Testimony of William Easton as Exhibit WRE
20 16.

21 **Q. WHAT RATES DID DELTACOM'S AT&T AND SPRINT AGREEMENTS**
22 **CONTAIN?**

23 A. DeltaCom's agreement with Sprint defined the effective rate as follows:

- 24 - [REDACTED] from 1/1/02-6/30/02

1 - [REDACTED] from 7/1/02-6/30/03

2 [REDACTED] from 7/1/03-12/31/03

3 - Thereafter, the agreement applies [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 The 2002 AT&T agreement in effect applied [REDACTED] while the 2011

7 AT&T agreement charges the following rates:

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 **Q. WHAT WAS THE FINANCIAL IMPACT TO QCC OF THE DELTACOM**
15 **AGREEMENT?**

16 A. By virtue of billing QCC the higher rates, DeltaCom billed a total of [REDACTED] more
17 to QCC than it would to the preferred IXCs. More specifically, DeltaCom billed
18 [REDACTED] more to QCC than it would have billed to Sprint for the exact same set of
19 minutes during the relevant time frame. For AT&T, DeltaCom billed [REDACTED] for
20 the first agreement and [REDACTED] for the second agreement for the exact same set of
21 minutes during the relevant time frames. I found that QCC was charged [REDACTED] percent
22 higher than Sprint. For the first AT&T agreement, QCC was charged [REDACTED] percent higher
23 than AT&T. For the second AT&T agreement, QCC was charged [REDACTED] percent higher
24 than AT&T. My calculation is summarized at Exhibit DAC-7 and DAC-8. Exhibit

1 DAC-7 is a month-by-month summary of the overcharge, while Exhibit DAC-8
2 provides a more granular analysis and is divided by category (8XX database query,
3 originating access, terminating access), by month and by type of invoice (electronic or
4 manual).

5 **Q. HOW WAS THIS FINANCIAL IMPACT CALCULATED?**

6 A. For 99 percent of the minutes and dollars, QCC had received the electronic bill detail
7 needed to complete the calculation. Thus, I simply extracted the minutes from the
8 switched access invoices and multiplied the minutes by the contract rate to derive the
9 amount QCC would have been billed had QCC enjoyed the same discount DeltaCom
10 was providing to AT&T. The financial impact, therefore, was calculated by subtracting
11 the amount QCC would have been billed at the contract rate from the amount it was
12 actually billed.

13 For the remaining 1 percent of the minutes and dollars included in my analysis, QCC
14 had access only to the total dollars billed on a particular invoice. Because DeltaCom
15 bills multiple states per BAN, I was unable to apply the previous method as it would
16 overstate the portion of dollars attributed to intrastate switched access usage for Florida.
17 I first determined the percentage of the total dollars billed that was attributed to
18 intrastate switched access usage in Florida for the two months before and one month
19 after the manual invoice. I then took the average of this percentage. This average was
20 then applied to the total dollars billed for the manual invoice to determine the estimated
21 intrastate switched access amount for the manual invoice. I then applied the previously
22 mentioned ■ percent variance calculated from electronic bill detail to determine the
23 financial impact of this remaining 1 percent.

24

1 Q. WERE THERE ANY OTHER FACTORS INCLUDED IN YOUR ANALYSIS?

2 A. Yes. [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

1 [REDACTED]
2 [REDACTED]
3 [REDACTED]
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]
7 [REDACTED]
8 [REDACTED]
9 [REDACTED]
10 [REDACTED]

11 **E. Ernest Communications, Inc.**

12 **Q. PLEASE DESCRIBE THE ERNEST COMMUNICATIONS, INC. (ERNEST)**
13 **AGREEMENTS AT ISSUE IN THIS CASE?**

14 A. Ernest has off-price list agreements for intrastate switched access with AT&T in the
15 state of Florida. Copies of the agreements are attached to the Direct Testimony of
16 William Easton as Exhibits WRE 17A and 17B.

17 **Q. WAS QCC BILLED AT THE SAME RATES CONTAINED WITHIN THE OFF-**
18 **PRICE LIST AGREEMENTS?**

19 A. No. QCC was billed at rates higher than those set forth in the agreements.

20 **Q. WHAT WAS THE RELEVANT TIME FRAME OF THE AGREEMENTS?**

21 A. I understand [REDACTED]
22 [REDACTED]
23 [REDACTED]

24 [REDACTED] However, I was only able to retrieve invoice information for

1 invoices beginning in [REDACTED] Thus, the relevant timeframe for my current
2 analysis is the [REDACTED] Because Ernest [REDACTED]

3 [REDACTED]
4 [REDACTED]

5 **Q. PLEASE DESCRIBE ERNEST'S BILLING TO QCC DURING THIS PERIOD**
6 **OF TIME?**

7 A. For invoices dated from [REDACTED] Ernest billed QCC for
8 [REDACTED] for intrastate switched access in Florida. Originating switched access
9 minutes of use were billed at a rate of \$0.02 and terminating switched access minutes of
10 use were billed at a rate of \$0.028 per minute. QCC was separately billed \$.000448 or
11 \$0.0055 per 800 database query depending on the relative date of the charges. These
12 rates are found in section 3.9 of Ernest's Florida price list, a copy of which is attached
13 to the Direct Testimony of William Easton as Exhibit WRE 19.

14 **Q. WHAT RATE DID THE PREVIOUSLY MENTIONED OFF-PRICE LIST**
15 **AGREEMENTS CONTAIN?**

16 A. The rates included in the [REDACTED] were:

17 [REDACTED]
18 [REDACTED]
19 [REDACTED]
20 [REDACTED]

21 The rates included in the [REDACTED]

22 **Q. WHAT WAS THE FINANCIAL IMPACT TO QCC?**

23 A. By virtue of billing the higher rates, Ernest billed [REDACTED] more to QCC than it
24 would have billed to [REDACTED] for the exact same set of minutes. I found that QCC was

1 charged [REDACTED] percent higher than was [REDACTED]. My calculation is summarized at Exhibit
2 DAC-9 and DAC-10. Exhibit DAC-9 is a month-by-month summary of the
3 overcharge, while Exhibit DAC-10 provides a more granular analysis and is divided by
4 category (8XX database query, originating access, terminating access), by month and
5 by type of invoice (electronic or manual).

6 **Q. HOW WAS THIS FINANCIAL IMPACT CALCULATED?**

7 A. For 91 percent of the minutes and dollars, QCC had received the electronic bill detail
8 needed to complete the calculation. Thus, I simply extracted the minutes from the
9 switched access invoices and multiplied the minutes by the contract rate to derive the
10 amount QCC would have been billed had QCC enjoyed the same discount Ernest was
11 providing to the preferred IXC. The financial impact, therefore, was calculated by
12 subtracting the amount QCC would have been billed at the contract rate from the
13 amount it was actually billed. The electronic invoices also provided me with
14 information as to what percentage of Ernest's total monthly invoices was comprised of
15 intrastate switched access charges (including intrastate 800 query charges). In this
16 instance, that percentage was 68 percent

17 For the remaining 9 percent of the minutes and dollars included in my analysis, QCC
18 had access only to the total dollars billed on a particular invoice. For this subset of
19 invoices, I applied the percentage of intrastate switched access from the electronic
20 invoices discussed above (i.e., 68 percent) to the total amount of the manual bills to
21 derive a reasonable estimate of the intrastate switched access charges on those manual
22 invoices. I then applied the previously mentioned [REDACTED] percent variance calculated from
23 the electronic invoice detail to determine the financial impact of this remaining 9
24 percent.

REDACTED

1 Q. WERE THERE ANY OTHER FACTORS INCLUDED IN YOUR ANALYSIS?

2 A. Yes. [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

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[REDACTED]

F. Flatel, Inc.

Q. PLEASE DESCRIBE THE FLATEL, INC. (FLATEL) AGREEMENT AT ISSUE IN THIS CASE?

A. Flatel has an off-price list agreement for intrastate switched access with [REDACTED] in the state of Florida. A copy of the agreement is attached to the Direct Testimony of William Easton as Exhibit WRE 20.

Q. WAS QCC BILLED AT THE SAME RATES CONTAINED WITHIN THE OFF-PRICE LIST AGREEMENT?

A. No. QCC was billed at rates higher than those set forth in the agreement.

Q. WHAT WAS THE RELEVANT TIME FRAME OF THE AGREEMENT?

A. I understand the agreement to have a [REDACTED] [REDACTED] I was able to retrieve invoice information for invoices beginning in [REDACTED] Flatel stopped billing QCC in [REDACTED] Thus, the relevant timeframe for my current analysis is the equivalent of [REDACTED] [REDACTED]

Q. PLEASE DESCRIBE FLATEL'S BILLING TO QCC DURING THIS PERIOD OF TIME?

A. For the invoices dated from [REDACTED], Flatel billed QCC for [REDACTED] for intrastate switched access in Florida. Flatel billed a variety of switched access elements to reflect the various unique portions of the network utilized, including:

REDACTED

- 1 - Carrier Common Line;
2 - End Office Local Switching; and
3 - 800 Data Base Query

4 **Q. WHAT RATE DID THE PREVIOUSLY MENTIONED OFF-PRICE LIST**
5 **AGREEMENT CONTAIN?**

6 A. The rates included in the agreement with [REDACTED]

7 [REDACTED]

8 **Q. WHAT WAS THE FINANCIAL IMPACT TO QCC?**

9 A. By virtue of billing the higher rates, Flatel billed [REDACTED] more to QCC than it
10 would have billed to [REDACTED] for the exact same set of minutes. I found that QCC was
11 charged [REDACTED] percent higher than was [REDACTED]. My calculation is summarized at Exhibit
12 DAC-11 and DAC-12. Exhibit DAC-11 is a month-by-month summary of the
13 overcharge, while Exhibit DAC-12 provides a more granular analysis and is divided by
14 category (8XX database query, originating access, terminating access), by month and
15 by type of invoice (electronic or manual).

16 **Q. HOW WAS THIS FINANCIAL IMPACT CALCULATED?**

17 A. For 76 percent of the minutes and dollars included in my analysis, QCC had received
18 the electronic bill detail needed to complete the calculation. Thus, I simply extracted
19 the minutes from the switched access invoices and multiplied the minutes by the
20 contract rate to derive the amount QCC would have been billed had QCC enjoyed the
21 same discount as the preferred IXC. The financial impact, therefore, was calculated by
22 subtracting the amount QCC would have been billed at the contract rate from the
23 amount it was actually billed. The electronic invoices also provided me with
24 information as to what percentage of Flatel's total monthly invoices was comprised of

REDACTED

1 intrastate switched access charges (including intrastate 800 query charges). In this
2 instance, that percentage was 58 percent.
3 For the remaining 24 percent of the minutes and dollars included in my analysis, QCC
4 had access only to the total dollars billed on a particular invoice. For this subset of
5 invoices, I applied the percentage of intrastate switched access from the electronic
6 invoices discussed above (i.e., 58 percent) to the total amount of the manual bills to
7 derive a reasonable estimate of the intrastate switched access charges on those manual
8 invoices. I then applied the previously mentioned [REDACTED] percent variance calculated from
9 the electronic invoice detail to determine the financial impact of this remaining 24
10 percent.

11 **Q. WERE THERE ANY OTHER FACTORS INCLUDED IN YOUR ANALYSIS?**

12 A. Yes. [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED]
18 [REDACTED]
19 [REDACTED]
20 [REDACTED]
21 [REDACTED]
22 [REDACTED]
23 [REDACTED]
24 [REDACTED]

1 [REDACTED]
2 [REDACTED]
3 [REDACTED]
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]
7 [REDACTED]
8 [REDACTED]

9 **G. Granite Telecommunications, Inc**

10 **Q. PLEASE DESCRIBE THE GRANITE TELECOMMUNICATIONS, INC**
11 **(GRANITE) AGREEMENTS AT ISSUE IN THIS CASE?**

12 A. Granite has separate and distinct off-price list agreements for intrastate switched access
13 with AT&T and Sprint in the state of Florida. Copies of the agreements are attached to
14 the Direct Testimony of William Easton as Exhibit WRE 23A and 23B.

15 **Q. WAS QCC BILLED AT THE SAME RATES CONTAINED WITHIN THE OFF-**
16 **PRICE LIST AGREEMENTS?**

17 A. No. QCC was billed at rates higher than those set forth in these agreements.

18 **Q. WHAT WAS THE RELEVANT TIME FRAME OF THESE AGREEMENTS?**

19 A. I understand the agreement with AT&T to have a beginning effective date of [REDACTED]
20 [REDACTED] and, according to Granite, [REDACTED] I also understand the
21 agreement with Sprint to have a beginning effective date of [REDACTED] and to have
22 terminated effective [REDACTED] I was able to obtain invoice data beginning in
23 [REDACTED]. Thus, the relevant timeframe for my current analysis is [REDACTED]
24 [REDACTED] Because Granite's overcharge of QCC [REDACTED]

1 [REDACTED]

2 **Q. PLEASE DESCRIBE GRANITE'S BILLING TO QCC DURING THIS PERIOD**
3 **OF TIME?**

4 A. For invoices dated from [REDACTED] Granite billed QCC for
5 [REDACTED] for intrastate switched access in Florida. Granite billed individual
6 composite rates for switched access. Both originating and terminating switched access
7 minutes of use were billed at the same \$0.057 per minute. For the service known as the
8 800 database lookup, Granite billed rates of \$.005 and .0023 depending on the relative
9 timeframe of the charges. The rates for these elements are found in section 5 of
10 Granite's Florida price list, a copy of which is attached to the Direct Testimony of
11 William Easton as Exhibit WRE 25.

12 **Q. WHAT RATE DID THE GRANITE AGREEMENTS CONTAIN?**

13 A. The agreement with AT&T defined the effective rate as [REDACTED]
14 [REDACTED] The rate included in the agreement with Sprint is [REDACTED]
15 [REDACTED] Because
16 the rates contained in the AT&T agreement had a greater financial impact on QCC than
17 the Sprint agreements, I will utilize the off-price list rates and terms from the AT&T
18 agreement for the remainder of my analysis and conclusions for Granite.

19 **Q. WHAT WAS THE FINANCIAL IMPACT TO QCC OF THE GRANITE**
20 **AGREEMENT?**

21 A. By virtue of billing QCC the higher rates, Granite billed [REDACTED] more to QCC than
22 it would have billed to AT&T for the exact same set of minutes during the relevant time
23 frame. I found that QCC was charged [REDACTED] percent higher than was AT&T. My
24 calculation is summarized at Exhibit DAC-13 and DAC-14. Exhibit DAC-13 is a

1 month-by-month summary of the overcharge, while Exhibit DAC-14 provides a more
2 granular analysis and is divided by category (8XX database query, originating access,
3 terminating access), by month and by type of invoice (electronic or manual).

4 **Q. HOW WAS THIS FINANCIAL IMPACT CALCULATED?**

5 A. For 99 percent of the minutes and dollars, QCC had received the electronic bill detail
6 needed to complete the calculation. Thus, I simply extracted the minutes from the
7 switched access invoices and multiplied the minutes by the contract rate to derive the
8 amount QCC would have been billed had QCC enjoyed the same discount Granite was
9 providing to AT&T. The financial impact, therefore, was calculated by subtracting the
10 amount QCC would have been billed at the contract rate from the amount it was
11 actually billed. The electronic invoices also provided me with information as to what
12 percentage of Granite's total monthly invoices was comprised of intrastate switched
13 access charges (including intrastate 800 query charges). In this instance, that percentage
14 was 74 percent.

15 For the remaining 1 percent of the minutes and dollars included in my analysis, QCC
16 had access only to the total dollars billed on a particular invoice. For this subset of
17 invoices, I applied the percentage of intrastate switched access from the electronic
18 invoices discussed above (i.e. 74 percent) to the total amount of the manual bills to
19 derive a reasonable estimate of the intrastate switched access charges on those manual
20 invoices. I then applied the previously mentioned ■ percent variance calculated from
21 the electronic invoice detail to determine the financial impact of this remaining 1
22 percent.

23

24

REDACTED

1 Q. WERE THERE ANY OTHER FACTORS INCLUDED IN YOUR ANALYSIS?

2 A. Yes. [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

1

[REDACTED]

2

H. MCImetro Access Transmission Services, LLC

3

Q. PLEASE DESCRIBE THE MCIMETRO ACCESS TRANSMISSION

4

SERVICES, LLC (MCI) AGREEMENT AT ISSUE IN THIS CASE?

5

A. MCI had an off-price list agreement for intrastate switched access with AT&T in the

6

state of Florida. A copy of the agreement is attached to the Direct Testimony of

7

William Easton as Exhibit WRE 26.

8

Q. WAS QCC BILLED AT THE SAME RATES CONTAINED WITHIN THE MCI-

9

AT&T OFF-PRICE LIST AGREEMENT?

10

A. No. QCC was billed at rates higher than those set forth in the agreement.

11

Q. WHAT WAS THE RELEVANT TIME FRAME OF THE AGREEMENT?

12

A. I understand the agreement to have a beginning effective date of January 27, 2004 and

13

termination date of January 26, 2007. However, I was only able to obtain invoice

14

information beginning with March 2004. Thus, the relevant timeframe for my current

15

analysis is March 2004 through January 2007.

16

Q. PLEASE DESCRIBE MCI'S BILLING TO QCC DURING THIS PERIOD OF

17

TIME?

18

A. From January 2004 through January 2007, MCI billed QCC [REDACTED] for

19

intrastate switched access in Florida. MCI billed a variety of switched access elements

20

to reflect the various unique portions of the network utilized, including:

21

- Carrier Common Line;

22

- End Office Local Switching;

23

- Tandem Switched Transport;

24

- Tandem Switched Facility;

REDACTED

- 1 - Directory Assistance Information Surcharge; and,
2 - 800 Data Base Query

3 These rates are found in section 7.4 of MCI's Florida price list, a copy of which is
4 attached to the Direct Testimony of William Easton as Exhibit WRE 28.

5 **Q. WHAT RATE DID THE OFF-PRICE LIST MCI-AT&T AGREEMENT**
6 **CONTAIN?**

7 A. The rate included in the agreement with AT&T was a [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 **Q. WHAT WAS THE FINANCIAL IMPACT TO QCC?**

11 A. The answer depends on how one calculates the overcharge and whether one
12 incorporates the effect of the AT&T (CLEC) agreement with MCI that was entered at
13 the same time.

14 Looking only at the MCI (CLEC) agreement, as the Commission may choose to do,
15 MCI billed [REDACTED] more to QCC than it would have billed to AT&T for the
16 exact same set of minutes during the relevant time period. I found that QCC was
17 charged [REDACTED] percent higher than was AT&T. My calculation is summarized in Exhibit
18 DAC-15 and DAC-16. Exhibit DAC-15 is a month-by-month summary of the
19 overcharge, while Exhibit DAC-16 provides a more granular analysis and is divided by
20 category (8XX database query, originating access, terminating access), by month and
21 by type of invoice (electronic or manual).

22 **Q. HOW IS THE FINANCIAL IMPACT CALCULATED USING THE**
23 **AGREEMENT RATE?**

24 A. For essentially all of the minutes and dollars included in my analysis (99 percent of the

1 minutes and dollars), QCC had received the electronic bill detail needed to complete
2 the calculation. Thus, I simply extracted the minutes from the switched access invoices
3 and multiplied the minutes by the contract rate to derive the amount QCC would have
4 been billed had QCC enjoyed the same discount MCI was providing to AT&T. The
5 financial impact, therefore, was calculated by subtracting the amount QCC would have
6 been billed at the contract rate from the amount it was actually billed. The electronic
7 invoices also provided me with information as to what percentage of MCI's total
8 monthly invoices was comprised of intrastate switched access charges (including
9 intrastate 800 query charges). In this instance, that percentage was 78 percent.
10 For the remaining 1 percent of the minutes and dollars included in my analysis, QCC
11 had access only to the total dollars billed on a particular invoice. For this subset of
12 invoices, I applied the percentage of intrastate switched access from the electronic
13 invoices discussed above (i.e., 78 percent) to the total amount of the manual bills to
14 derive a reasonable estimate of the intrastate switched access charges on those manual
15 invoices. I then applied the previously mentioned ■ percent variance calculated from
16 the electronic invoice detail to determine the financial impact of this remaining 1
17 percent.

18 **Q. WAS THIS THE EXTENT OF YOUR ANALYSIS?**

19 A. No.

20 **Q. WHAT IS THE BASIS FOR ADDITIONAL ANALYSIS?**

21 A. In discovery, QCC asked MCI for documents relating to the original negotiation of the
22 dual agreements in 2004 (including external communications between MCI and AT&T
23 and internal MCI analyses regarding the financial impact) and relating to the one year
24 extension (agreed to in 2006) that extended the agreement until January 2007. [BEGIN

1 **LAWYERS ONLY CONFIDENTIAL]** [REDACTED]

2 [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED] **[END LAWYERS ONLY CONFIDENTIAL]**

10 **Q. WHAT OBSERVATIONS DID YOU MAKE FROM THIS MCI ANALYSIS?**

11 **A. [BEGIN LAWYERS ONLY CONFIDENTIAL]** [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

1 [REDACTED]
2 [REDACTED]
3 [REDACTED]
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]
7 [REDACTED]
8 [REDACTED]
9 [REDACTED]
10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED]
18 [REDACTED]
19 [REDACTED] [END LAWYERS ONLY CONFIDENTIAL]

20 **Q. WERE THERE ANY OTHER FACTORS INCLUDED IN YOUR ANALYSIS?**

21 **A. No.**

22
23

1 **I. Navigator Telecommunications, LLC**

2 **Q. PLEASE DESCRIBE THE NAVIGATOR TELECOMMUNICATIONS, LLC**
3 **(NAVIGATOR) AGREEMENT AT ISSUE IN THIS CASE?**

4 A. Navigator has an off-price list agreement for intrastate switched access with AT&T in
5 the state of Florida. A copy of the agreement is attached to the Direct Testimony of
6 William Easton as Exhibit WRE 30.

7 **Q. WAS QCC BILLED AT THE SAME RATES CONTAINED WITHIN THE OFF-**
8 **PRICE LIST AGREEMENTS?**

9 A. No. QCC was billed at rates higher than those set forth in these agreements.

10 **Q. WHAT WAS THE RELEVANT TIME FRAME OF THE AGREEMENT?**

11 A. I understand the agreement with AT&T to have a beginning effective date of July 1,
12 2001 and to still be in effect as of March 31, 2012. However, I was only able to obtain
13 invoices data beginning in June 2002. Thus, the relevant timeframe for my current
14 analysis is June 2002 through March 2012. Because Navigator continues to overcharge
15 QCC, my calculations will need to be updated at a later point that the Commission
16 deems appropriate.

17 **Q. PLEASE DESCRIBE NAVIGATOR'S BILLING TO QCC DURING THIS**
18 **PERIOD OF TIME?**

19 A. For invoices dated June 2002 through March 2012, Navigator billed QCC for
20 [REDACTED] for intrastate switched access in Florida. Navigator billed a variety of
21 switched access elements to reflect the various unique portions of the network utilized,
22 including:

- 23 - End Office Local Switching;
24 - Carrier Common Line;

REDACTED

- 1 - Tandem Switching;
- 2 - Tandem Switched Transport Termination;
- 3 - Tandem Switched Transport Facility; and,
- 4 - 800 Data Base Query

5 The rates for these elements are found in Navigator's Florida price list, a copy of which
6 is attached to the Direct Testimony of William Easton as Exhibit WRE 32.

7 **Q. WHAT RATES DID THE NAVIGATOR OFF PRICE LIST AGREEMENT**
8 **CONTAIN?**

9 A. Navigator's agreement with AT&T defined the effective rate as [REDACTED]
10 [REDACTED]

11 **Q. WHAT WAS THE FINANCIAL IMPACT TO QCC OF THE AT&T**
12 **AGREEMENT?**

13 A. By virtue of billing QCC the higher rates, Navigator billed [REDACTED] more to QCC
14 than it would have billed to AT&T for the exact same set of minutes during the relevant
15 time frame. I found that QCC was charged [REDACTED] percent higher than was AT&T. My
16 calculation is summarized at Exhibits DAC-20 and DAC-21. Exhibit DAC-20 is a
17 month-by-month summary of the overcharge, while Exhibit DAC-21 provides a more
18 granular analysis and is divided by category (8XX database query, originating access,
19 terminating access), by month and by type of invoice (electronic or manual).

20 **Q. HOW WAS THIS FINANCIAL IMPACT CALCULATED?**

21 A. For 87 percent of the minutes and dollars, QCC had received the electronic bill detail
22 needed to complete the calculation. For an additional 10 percent of the minutes and
23 dollars, QCC received paper invoices that supplemented the electronic detail. Thus, I
24 simply extracted the minutes from the switched access invoices and multiplied the

1 minutes by the contract rate to derive the amount QCC would have been billed had
2 QCC enjoyed the same discount Navigator was providing to AT&T. The financial
3 impact, therefore, was calculated by subtracting the amount QCC would have been
4 billed at the contract rate from the amount it was actually billed. The electronic
5 invoices also provided me with information as to what percentage of Navigator's total
6 monthly invoices was comprised of intrastate switched access charges (including
7 intrastate 800 query charges). In this instance, that percentage was 74 percent.
8 For the remaining 3 percent of the minutes and dollars included in my analysis, QCC
9 had access only to the total dollars billed on a particular invoice. For this subset of
10 invoices, I applied the percentage of intrastate switched access from the electronic
11 invoices discussed above (i.e., 74 percent) to the total amount of the manual bills to
12 derive a reasonable estimate of the intrastate switched access charges on those manual
13 invoices. I then applied the previously mentioned [REDACTED] percent variance calculated from
14 the electronic invoice detail to determine the financial impact of this remaining 3
15 percent.

16 **Q. WERE THERE ANY OTHER FACTORS INCLUDED IN YOUR ANALYSIS?**

17 A. Yes. [REDACTED]
18 [REDACTED]
19 [REDACTED]
20 [REDACTED]
21 [REDACTED]
22 [REDACTED]
23 [REDACTED]
24 [REDACTED]

1 [REDACTED]
2 [REDACTED]
3 [REDACTED]
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]
7 [REDACTED]
8 [REDACTED]
9 [REDACTED]
10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED]

18 **J. PAETEC Communications, Inc.**

19 **Q. PLEASE DESCRIBE THE PAETEC COMMUNICATIONS, INC. (PAETEC)**
20 **AGREEMENTS AT ISSUE IN THIS CASE?**

21 A. PAETEC has separate and distinct off-price list agreements for intrastate switched
22 access with AT&T and Sprint (among other IXCs) in the state of Florida. Copies of the
23 agreements are attached to the Direct Testimony of William Easton as Exhibits WRE
24 33A, 33B, 33C and 33D.

REDACTED

1 **Q. WAS QCC BILLED AT THE SAME RATES CONTAINED WITHIN THE OFF-**
2 **PRICE LIST AGREEMENTS?**

3 A. No. QCC was billed at rates higher than those set forth in these agreements.

4 **Q. WHAT WAS THE RELEVANT TIME FRAME OF THE AGREEMENTS?**

5 A. PAETEC has two agreements with AT&T. I understand the first agreement with
6 AT&T to have a beginning effective date of April 1, 2000 and a termination date of
7 March 31, 2007. The second agreement with AT&T has a beginning effective date of
8 April 30, 2008 and was apparently terminated effective June 20, 2011. PAETEC also
9 has two agreements with Sprint. I understand the first agreement with Sprint to have a
10 beginning effective date of September 5, 2000 and a termination date of February 2004.
11 The second Sprint agreement has a beginning effective date of November 19, 2004 and
12 is still in effect as of March 2012. However, I was only able to obtain invoices data
13 beginning in January 21, 2002. It appears that AT&T began receiving lower rates than
14 QCC starting in January 2006. Thus, the relevant timeframe for my current analysis is
15 January 2006 through June 2011.

16 **Q. PLEASE DESCRIBE PAETEC'S BILLING TO QCC DURING THIS PERIOD**
17 **OF TIME?**

18 A. For invoices dated from January 2006 through March 2012, PAETEC billed QCC
19 [REDACTED] for intrastate switched access in Florida. PAETEC billed a variety of
20 switched access elements to reflect the various unique portions of the network utilized,
21 including:

- 22 - End Office Local Switching;
- 23 - Common Trunk Port;
- 24 - Tandem Switched Transport Termination;

- 1 - Tandem Switched Transport Facility; and,
- 2 - 800 Data Base Query

3 The rates for these elements are found in section 10 of PAETEC's Florida price list, a
4 copy of which is attached to the Direct Testimony of William Easton as Exhibit WRE
5 35.

6 **Q. WHAT RATE DID THE PAETEC-AT&T AGREEMENTS CONTAIN?**

7 A. The initial PAETEC agreement with AT&T called for the ILEC's intrastate price list
8 rates to be used. The second agreement called for AT&T to receive a fixed dollar
9 credit which could vary by year and by the level of monthly purchases of other
10 services. This credit will increase or decrease if AT&T's purchase of switched access
11 increases/decreases by more than 10 percent. In discovery, QCC has sought
12 information as to the precise credits (and, correspondingly, the percentage discount)
13 enjoyed by AT&T. Because QCC has yet to receive that information, I used the ILEC
14 intrastate rates from the initial agreement as a proxy. If and when QCC is provided the
15 requested information, I can update my calculations for the second agreement.

16 **Q. WHAT RATE DID THE PAETEC-SPRINT AGREEMENTS CONTAIN?**

17 A. The first Sprint agreement effective September 2000 [BEGIN LAWYERS ONLY
18 CONFIDENTIAL] [REDACTED]
19 [REDACTED]
20 [REDACTED] [END LAWYERS
21 ONLY CONFIDENTIAL] Because the rates contained in the AT&T agreement had a
22 greater financial impact on QCC than the Sprint agreements, I will utilize the off-price
23 list rates and terms from the AT&T agreement for the remainder of my analysis and

⁵ Wireless-originated 8YY calls are calls that originate on a wireless phone and terminate to a toll-free number.

1 conclusions for PAETEC.

2 **Q. WHAT WAS THE FINANCIAL IMPACT TO QCC OF THE AT&T**
3 **AGREEMENTS?**

4 A. By virtue of billing QCC the higher rates, PAETEC billed a total of [REDACTED] more
5 to QCC than it would have billed to AT&T. More specifically, PAETEC billed
6 [REDACTED] more to QCC than it would have billed to AT&T for the first agreement and
7 [REDACTED] the exact same set of minutes during the relevant time frame. I found that
8 QCC was charged [REDACTED] percent higher than was AT&T based on the terms in the first
9 agreement. QCC was charged [REDACTED] percent higher with the second agreement. My
10 calculation is summarized at Exhibit DAC-22 and DAC-23. Exhibit DAC-22 is a
11 month-by-month summary of the overcharge, while Exhibit DAC-23 provides a more
12 granular analysis and is divided by category (8XX database query, originating access,
13 terminating access), by month and by type of invoice (electronic or manual).

14 **Q. HOW WAS THIS FINANCIAL IMPACT CALCULATED?**

15 A. For 99.8 percent of the minutes and dollars, QCC had received the electronic bill detail
16 needed to complete the calculation. Thus, I simply extracted the minutes from the
17 switched access invoices and multiplied the minutes by the contract rate to derive the
18 amount QCC would have been billed had QCC enjoyed the same discount PAETEC
19 was providing to AT&T. The financial impact, therefore, was calculated by subtracting
20 the amount QCC would have been billed at the contract rate from the amount it was
21 actually billed.

22 The electronic invoices also provided me with information as to what percentage of
23 PAETEC's total monthly invoices was comprised of intrastate switched access charges
24 (including intrastate 800 query charges). For the first AT&T agreement, that percentage

1 was 55 percent. There were no missing invoices for the second AT&T agreement.

2 For the remaining .2 percent of the minutes and dollars included in my analysis, QCC
3 had access only to the total dollars billed on a particular invoice. For this subset of
4 invoices, I applied the percentage of intrastate switched access from the electronic
5 invoices discussed above (i.e., 55 percent) to the total amount of the manual bills to
6 derive a reasonable estimate of the intrastate switched access charges on those manual
7 invoices. I then applied the previously mentioned █ percent variance calculated from
8 the electronic bill detail to determine the financial impact of this remaining .2 percent.

9 **Q. WERE THERE ANY OTHER FACTORS INCLUDED IN YOUR ANALYSIS?**

10 A. Yes. This relates to the application of the ILEC intrastate rate. Because PAETEC did
11 not otherwise bill for all individual elements covered under the Bellsouth, Embarq and
12 Verizon intrastate switched access price lists, I created composite rates for each to
13 utilize within my analysis. Specifically, I created a composite end office rate which
14 included End Office Local Switching and Carrier Common Line. The Verizon price
15 list also includes the element of Interconnection Charge, which was also included in the
16 Verizon composite end office rate.

17 I also create a composite transport rate which included the Bellsouth, Embarq and
18 Verizon price list elements of Tandem Switched Transport Facility, Tandem Switched
19 Transport Termination, Common Multiplexing, Common Trunk Port, and Tandem
20 Switching.

21 The transport rate discussed above is only applicable to traffic delivered via the access
22 tandem while other rate elements are applicable to all traffic. For this reason, I
23 calculated the percentage of traffic that was routed via an access tandem and assigned
24 those specific rate elements to only that percentage of traffic. For the first PAETEC-

1 AT&T agreement this percentage is 31.72 percent and for the second agreement it is
2 31.93 percent.

3 Because Tandem Switched Transport Facility is a per-minute-per-mile rate and the
4 mileage in question for switched access is defined as the airline miles between an end
5 office and the tandem with which it is interconnected, I multiplied the rate by the
6 average mileage between the PAETEC end office and the appropriate tandem to
7 convert the rate to a per minute rate. This average is 9 miles for both the first
8 agreement and 10 miles for the second agreement.

9 Lastly, I weighted the Bellsouth and Verizon composite rates by the quantity of minutes
10 originating from or terminating to PAETEC in the appropriate ILEC territory. For the
11 first agreement, the percentage of traffic in the Bellsouth territory is 60.27 percent,
12 35.31 percent in the Embarq territory and 4.42 percent in the Verizon territory. For the
13 second agreement the percentage of traffic in the Bellsouth territory is 82.25, 7.14
14 percent in the Embarq territory, and 10.62 percent in the Verizon territory.

15 **Q. IN RESPONSE TO QCC DISCOVERY, PAETEC INDICATED THAT THE**
16 **AT&T CONTRACT RATES DO NOT DEVIATE FROM PAETEC'S FLORIDA**
17 **PRICE LIST RATES. IS THIS ACCURATE?**

18 A. No, I don't believe that is accurate. The agreement calls for the application of the ILEC
19 intrastate rates. While some of PAETEC's rates do mirror the ILEC's intrastate rates in
20 Florida, others are higher. Often times, the transport rate elements (transport
21 termination, transport facility) mirror the ILEC rates. PAETEC's local switching rate is
22 higher in some instances. A cost per minute is calculated for each ILEC and compared
23 to PAETEC's rates for the same time period. Please see exhibit DAC-24 for a
24 comparison of these rates and cost per minute calculations.

1 **K. Time Warner Telecom of Florida, LLC**

2 **Q. PLEASE DESCRIBE THE TIME WARNER TELECOM (TWT) AGREEMENT**
3 **AT ISSUE IN THIS CASE?**

4 A. TWT has an off-price list agreement for intrastate switched access with AT&T in the
5 state of Florida. A copy of the agreement is attached to the Direct Testimony of
6 William Easton as Exhibit WRE 36.

7 **Q. WAS QCC BILLED AT THE SAME RATES CONTAINED WITHIN THE OFF-**
8 **PRICE LIST AGREEMENT?**

9 A. No. QCC was billed at rates higher than those set forth in these agreements.

10 **Q. WHAT WAS THE RELEVANT TIME FRAME OF THE AGREEMENT?**

11 A. I understand the agreement with AT&T to have a beginning effective date of January 1,
12 2001 and a termination date (with regard to its treatment of intrastate switched access)
13 of October 1, 2008. However, I was only able to obtain invoice data beginning in
14 January 2002. Thus, the relevant timeframe for my analysis on the Time Warner
15 invoices is January 2002 through October 1, 2008.

16 **Q. PLEASE DESCRIBE TWT'S BILLING TO QCC DURING THIS PERIOD OF**
17 **TIME?**

18 A. For invoices dated from April 2002 through October 2008, TWT billed QCC for
19 [REDACTED] for intrastate switched access in Florida. TWT billed a variety of switched
20 access elements to reflect the various unique portions of the network utilized,
21 including:

- 22 - End Office Local Switching;
23 - Carrier Common Line;
24 - Tandem Switching;

- 1 - Tandem Switched Transport Termination;
- 2 - Tandem Switched Transport Facility;
- 3 - Residual Interconnection Charge; and,
- 4 - 800 Data Base Query

5 The rates for these elements are found in section 3.6 of TWT's Florida price list, a copy
6 of which is attached to the Direct Testimony of William Easton as Exhibit WRE 38.

7 **Q. WHAT RATE DID THE TWT-AT&T AGREEMENT CONTAIN?**

8 A. TWT's agreement with AT&T [REDACTED]

9 [REDACTED]

10 [REDACTED] Copies of the rate
11 schedules are contained within Exhibit WRE 36 (pages 51-71) to the Direct Testimony
12 of William Easton.

13 **Q. WHAT WAS THE FINANCIAL IMPACT TO QCC OF THE TWT**
14 **AGREEMENT?**

15 A. By virtue of billing QCC the higher rates, TWT billed [REDACTED] more to QCC than
16 it would have billed to AT&T for the exact same set of minutes during the relevant time
17 frame. I found that QCC was charged [REDACTED] percent higher than was AT&T. My
18 calculation is summarized at Exhibit DAC-25 and DAC-26. Exhibit DAC-25 is a
19 month-by-month summary of the overcharge, while Exhibit DAC-26 provides a more
20 granular analysis and is divided by category (8XX database query, originating access,
21 terminating access), by month and by type of invoice (electronic or manual).

22 **Q. HOW WAS THIS FINANCIAL IMPACT CALCULATED?**

23 A. For 95 percent of the minutes and dollars, QCC had received the electronic bill detail
24 needed to complete the calculation. Thus, I simply extracted the minutes from the

REDACTED

1 switched access invoices and multiplied the minutes by the contract rate to derive the
2 amount QCC would have been billed had QCC enjoyed the same discount TWT was
3 providing to AT&T. The financial impact, therefore, was calculated by subtracting the
4 amount QCC would have been billed at the contract rate from the amount it was
5 actually billed.

6 For the remaining 5 percent of the minutes and dollars included in my analysis, QCC
7 had access only to the total dollars billed on a particular invoice. Because TWT bills
8 multiple states per BAN, I was unable to apply the previous method as it would
9 overstate the portion of dollars attributed to intrastate switched access usage for Florida.
10 One BAN comprised 98 percent of the charges associated with manual invoices. For
11 this BAN, I first determined the percentage of the total dollars billed that was attributed
12 to intrastate switched access usage in Florida for the months before and after the
13 manual invoice. I then calculated the average of these percentages. This average was
14 then applied to the total dollars billed for the manual invoice to determine the estimated
15 intrastate switched access amount for the manual invoice. For the remaining 2 percent
16 of the manual invoices, an intrastate percentage for Florida was created on a BAN level
17 and then applied to the total dollars. Once the aforementioned percentages were
18 applied to the total amount of the manual bills to derive a reasonable estimate of the
19 intrastate switched access charges on those manual invoices, I then applied the
20 previously mentioned ■ percent variance calculated from the electronic invoice detail
21 to determine the financial impact of this remaining 5 percent.

22 **Q. WERE THERE ANY OTHER FACTORS INCLUDED IN YOUR ANALYSIS?**

23 A. No.

REDACTED

1 **L. US LEC of Florida, LLC**

2 **Q. PLEASE DESCRIBE THE US LEC OF FLORIDA, LLC (US LEC)**
3 **AGREEMENTS AT ISSUE IN THIS CASE?**

4 A. US LEC has separate and distinct off-price list agreements for intrastate switched
5 access with AT&T, Sprint and MCI in the state of Florida. Copies of the AT&T
6 agreements are attached to the Direct Testimony of William Easton as Exhibits WRE
7 33B, 39A, 39B, 39C and 39D.

8 **Q. WAS QCC BILLED AT THE SAME RATES CONTAINED WITHIN THE OFF-**
9 **PRICE LIST AGREEMENTS?**

10 A. No. QCC was billed at rates higher than those set forth in these agreements.

11 **Q. WHAT WAS THE RELEVANT TIME FRAME OF THE AGREEMENTS?**

12 A. US LEC has three agreements with AT&T. I understand the first agreement with
13 AT&T to have a beginning effective date of May 1, 1998 and to have been superseded
14 by the 2002 agreement. The second agreement with AT&T has a beginning effective
15 date of March 14, 2002 and a termination date of June 30, 2007. The third agreement
16 with AT&T is the 2008 agreement earlier described with regard to PAETEC. US LEC
17 also has two agreements with Sprint. I understand the first agreement with Sprint to
18 have a beginning effective date of May 1, 2001 and a termination date of February 16,
19 2006. The second Sprint agreement has a beginning effective date of February 16,
20 2006 and is still in effect as of March 31, 2012. US LEC has one agreement with MCI.
21 I understand the agreement to have a beginning effective date of February 17, 2006 and
22 to still be in effect as of March 31, 2012. I was able to obtain invoice data for the entire
23 time frame. Thus, and because my analysis focuses on the AT&T agreements, the
24 relevant timeframe for my current analysis is March 2002 through June 2011.

1 Because the rates contained in the AT&T agreements had a greater financial impact on
2 QCC than the Sprint and MCI agreements, I will utilize the off-price list rates and terms
3 from the AT&T agreements for the remainder of my analysis and conclusions for US
4 LEC.

5 **Q. PLEASE DESCRIBE US LEC'S BILLING TO QCC DURING THIS PERIOD**
6 **OF TIME?**

7 A. For invoices dated from March 2002 through March 2012, US LEC billed QCC
8 [REDACTED] for intrastate switched access in Florida. US LEC billed a variety of
9 switched access elements to reflect the various unique portions of the network utilized,
10 including:

- 11 - End Office Local Switching;
- 12 -Carrier Common Line;
- 13 - Common Trunk Port;
- 14 - Tandem Switching;
- 15 - Tandem Switched Transport Termination;
- 16 - Tandem Switched Transport Facility;
- 17 -Interconnection Charge; and,
- 18 - 800 Data Base Query

19 The rates for these elements are found in section 3 of US LEC's Florida price list, a
20 copy of which is attached to the Direct Testimony of William Easton as Exhibit WRE
21 41.

22 **Q. WHAT RATE DID THE US LEC-AT&T AGREEMENTS CONTAIN?**

23 A. The initial (1998) US LEC agreement with AT&T called for [REDACTED]
24 [REDACTED]

1 [REDACTED] The rates included in the second agreement with AT&T
2 were:

3 [REDACTED] from 3/14/02 through 6/20/02

4 [REDACTED] from 6/21/02 through 6/20/03

5 [REDACTED] from 6/21/03 through 6/20/04

6 [REDACTED] from 6/21/04 through 6/20/05

7 [REDACTED] from 6/21/05 – forward

8 [REDACTED]

9 The third AT&T agreement called for AT&T to receive a fixed dollar credit which
10 could vary by year and by the level of monthly purchases of other services. This
11 credit will increase or decrease if AT&T's purchase of switched access
12 increases/decreases by more than 10 percent. In discovery, QCC has sought
13 information as to the precise credits (and, correspondingly, the percentage discount)
14 enjoyed by AT&T. Because QCC has yet to receive that information, I [REDACTED]
15 [REDACTED] as a proxy. If and when QCC is
16 provided the requested information, I can update my calculations for the 2008
17 agreement.

18 **Q. WHAT WAS THE FINANCIAL IMPACT TO QCC OF THE AT&T**
19 **AGREEMENT?**

20 A. By virtue of billing QCC the higher rates, US LEC billed a total of [REDACTED] more
21 to QCC than AT&T would have been billed for the same number of minutes. More
22 specifically, US LEC billed [REDACTED] more to QCC than it would have billed to
23 AT&T for the exact same set of minutes during the second agreement time frame. I
24 found that QCC was charged [REDACTED] percent higher than was AT&T. US LEC billed

1 [REDACTED] more to QCC than it would have billed to AT&T for the exact same set of
2 minutes during the third agreement time frame. I found that QCC was charged [REDACTED]
3 percent higher than was AT&T. My calculation is summarized at Exhibit DAC-27 and
4 DAC-28. Exhibit DAC-27 is a month-by-month summary of the overcharge, while
5 Exhibit DAC-28 provides a more granular analysis and is divided by category (8XX
6 database query, originating access, terminating access), by month and by type of
7 invoice (electronic or manual).

8 **Q. HOW WAS THIS FINANCIAL IMPACT CALCULATED?**

9 For 57 percent of the minutes and dollars, QCC had received the electronic bill detail
10 needed to complete the calculation. Thus, I simply extracted the minutes from the
11 switched access invoices and multiplied the minutes by the contract rate to derive the
12 amount QCC would have been billed had QCC enjoyed the same discount US LEC was
13 providing to AT&T. The financial impact, therefore, was calculated by subtracting the
14 amount QCC would have been billed at the contract rate from the amount it was
15 actually billed.

16 The electronic invoices also provided me with information as to what percentage of US
17 LEC's total monthly invoices was comprised of intrastate switched access charges
18 (including intrastate 800 query charges). For the second AT&T agreement, that
19 percentage was 65 percent. For the third AT&T agreement, that percentage was 45
20 percent.

21 For the remaining 43 percent of the minutes and dollars included in my analysis, QCC
22 had access only to the total dollars billed on a particular invoice. For this subset of
23 invoices, I applied the percentage of intrastate switched access from the electronic
24 invoices discussed above (i.e., 65 percent and the 45 percent) to the total amount of the

1 manual bills to derive a reasonable estimate of the intrastate switched access charges on
2 those manual invoices. I then applied the previously mentioned █ percent for the time
3 period associated with the second agreement and █ percent for the time period
4 associated with the third agreement variance calculated from the electronic invoice
5 detail to determine the financial impact of this remaining 43 percent.

6 **Q. I UNDERSTAND QCC ENTERED INTO A SETTLEMENT AGREEMENT**
7 **WITH US LEC IN 2006. WAS THIS TAKEN INTO CONSIDERATION IN**
8 **YOUR CALCULATIONS?**

9 A. Yes. For the time period covered by the settlement, which was the beginning of my
10 analysis through June 2006, [BEGIN LAWYERS ONLY CONFIDENTIAL] █

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED] [END LAWYERS

17 ONLY CONFIDENTIAL]

18 **Q. WERE THERE ANY OTHER FACTORS INCLUDED IN YOUR ANALYSIS?**

19 A. Yes. [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

1 [REDACTED]
2 [REDACTED]
3 [REDACTED]
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]
7 [REDACTED]
8 [REDACTED]
9 [REDACTED]
10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED]
18 [REDACTED]
19 [REDACTED]

M. Windstream NuVox, Inc.

- 20
- 21 **Q. PLEASE DESCRIBE THE WINDSTREAM NUVOX, INC. (WINDSTREAM**
22 **NUVOX) AGREEMENT AT ISSUE IN THIS CASE?**
- 23 **A.** Windstream NuVox has separate and distinct off-price list agreements for intrastate
24 switched access with AT&T, Sprint and MCI in the state of Florida. Copies of the

1 agreements are attached to the Direct Testimony of William Easton as Exhibits WRE
2 42A, 42B, 42C, 42D and 42E.

3 **Q. WAS QCC BILLED AT THE SAME RATES CONTAINED WITHIN THE OFF-**
4 **PRICE LIST AGREEMENT?**

5 A. No. QCC was billed at rates higher than those set forth in the agreement.

6 **Q. WHAT WERE THE RELEVANT TIME FRAMES OF THE AGREEMENTS?**

7 A. I understand the initial agreement with AT&T to have a beginning effective date of
8 November 1, 2001 and was superseded by the New South-AT&T agreement effective
9 February 1, 2005. The second agreement with AT&T has an effective date of June
10 2010 and still remains in effect. I understand the agreement with Sprint to have a
11 beginning effective date of August 26, 2002 and remains in effect. I understand the
12 agreement with MCI to have a beginning effective date of January 1, 2006 and still
13 remain in effect. I was able to obtain invoice data beginning in January 2002. Thus,
14 the relevant timeframe for my analysis is January 2002 through March 2012. Because
15 Windstream NuVox continues to overcharge QCC, my calculations will need to be
16 updated at a later point that the Commission deems appropriate.

17 **Q. PLEASE DESCRIBE WINDSTREAM NUVOX'S BILLING TO QCC DURING**
18 **THIS PERIOD OF TIME?**

19 A. From January 2002 through March 2012, Windstream NuVox billed QCC for
20 [REDACTED] for intrastate switched access in Florida. Windstream NuVox billed a
21 variety of switched access elements to reflect the various unique portions of the
22 network utilized, including:

23 - End Office Local Switching;

24 -Carrier Common Line;

REDACTED

- 1 - Tandem Switched Transport Termination;
- 2 - Tandem Switched Transport Facility;
- 3 - Interconnection Charge; and,
- 4 - 800 Data Base Query

5 These rates are found in section 5 of Windstream NuVox’s Florida price list, a copy of
6 which is attached to the Direct Testimony of William Easton as Exhibit WRE 44.

7 **Q. WHAT RATE DID THE PREVIOUSLY MENTIONED OFF-PRICE LIST**
8 **AGREEMENT CONTAIN?**

9 A. The rates included in the initial agreement with AT&T [REDACTED]
10 [REDACTED]

11 [REDACTED] Under the New South-
12 AT&T agreement (as amended prior to taking effect for NuVox traffic), AT&T was
13 charged [REDACTED]

14 [REDACTED] The second AT&T agreement has a rate of [REDACTED] The rates
15 included in the Sprint agreement were [REDACTED]

16 [REDACTED] The rates included in the MCI Worldcom
17 agreement were as follows:

- 18 [REDACTED] from 1/06 through 2/10
- 19 [REDACTED] from 2/10 – forward

20 Because of the timeframes of the agreements, I applied the agreements as follows:

- 21 ● Rates from the initial (2001) NuVox-AT&T agreement are applied to invoices
- 22 from November 2001 through January 2005;
- 23 ● Rates from the New South-AT&T agreement (as amended) are applied to

1 invoices from February 2005 through May 2010; and

- 2 ● Rates from the second (2010) AT&T agreement are applied to invoices from
3 June 2010 through March 2012

4 **Q. WHAT WAS THE FINANCIAL IMPACT TO QCC?**

5 A. By virtue of billing the higher rates, Windstream NuVox billed [REDACTED] more to
6 QCC than it would have billed to AT&T for the same set of minutes. More
7 specifically, Windstream NuVox billed [REDACTED] more to QCC than it would have
8 billed to AT&T for the exact same set of minutes under the initial agreement with
9 NuVox. I found that QCC was charged [REDACTED] percent higher than was AT&T.
10 Windstream NuVox billed [REDACTED] more to QCC than it would have billed to
11 AT&T for the exact same set of minutes under the New South agreement. I found that
12 QCC was charged [REDACTED] percent higher than was AT&T. Windstream NuVox billed
13 [REDACTED] more to QCC than it would have billed to AT&T for the exact same set of
14 minutes under the second AT&T agreement. I found that QCC was charged [REDACTED] percent
15 higher than was AT&T. My calculation is summarized at Exhibit DAC-29 and DAC-
16 30. Exhibit DAC-29 is a month-by-month summary of the overcharge, while Exhibit
17 DAC-30 provides a more granular analysis and is divided by category (8XX database
18 query, originating access, terminating access), by month and by type of invoice
19 (electronic or manual).

20 **Q. HOW WAS THIS FINANCIAL IMPACT CALCULATED?**

21 A. For 40 percent of the minutes and dollars included in my analysis, QCC had received
22 the electronic bill detail needed to complete the calculation For an additional 4 percent
23 of the minutes and dollars, QCC received paper invoices that supplemented the

1 electronic detail. Thus, I simply extracted the minutes from the switched access
2 invoices and multiplied the minutes by the contract rate to derive the amount QCC
3 would have been billed had QCC enjoyed the same discount as AT&T. The financial
4 impact, therefore, was calculated by subtracting the amount QCC would have been
5 billed at the contract rate from the amount it was actually billed.

6 The electronic invoices also provided me with information as to what percentage of
7 Windstream NuVox's total monthly invoices was comprised of intrastate switched
8 access charges (including intrastate 800 query charges). For the first (2001) NuVox –
9 AT&T agreement, that percentage is 53 percent. For the NewSouth – AT&T
10 agreement, this percentage is 78 percent. For the second (2010) NuVox – AT&T
11 agreement this percentage is 81 percent.

12 For the remaining 56 percent of the minutes and dollars included in my analysis, QCC
13 had access only to the total dollars billed on a particular invoice. For this subset of
14 invoices, I applied the percentage of intrastate switched access from each agreement
15 time frame to the electronic invoices discussed above to the total amount of the manual
16 bills to derive a reasonable estimate of the intrastate switched access charges on those
17 manual invoices. I then applied the previously mentioned variance calculated from the
18 electronic invoice detail for each agreement to determine the financial impact of this
19 remaining 56 percent.

20 **Q. WERE THERE ANY OTHER FACTORS INCLUDED IN YOUR ANALYSIS?**

21 A. Yes. [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

1 [REDACTED]
2 [REDACTED]
3 [REDACTED]
4 [REDACTED]
5 [REDACTED]
6 [REDACTED]
7 [REDACTED]
8 [REDACTED]
9 [REDACTED]
10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED]
18 [REDACTED]
19 [REDACTED]
20 [REDACTED]
21 [REDACTED]
22
23

REDACTED

V. FINANCIAL SUMMARY

1 **Q. PLEASE SUMMARIZE YOUR ANALYSIS OF THE CLECS IN THIS**
 2 **COMPLAINT.**

3 A. The analysis presented above quite simply applied the discounts provided by the
 4 respondent CLECs to their preferred IXC customers to the switched minutes of use
 5 billed by the respective CLEC to QCC in the state of Florida. The variance between
 6 the amounts billed to QCC and the amounts calculated in the analysis reflects the
 7 amount QCC was overcharged during the time analyzed. As I mentioned above, these
 8 calculations will need to be updated and brought current at a later stage of the case.
 9 The table below summarizes this analysis.

	CLEC	FROM	THROUGH	BILLED	OVERCHARGE
11	[BEGIN LAWYERS ONLY CONFIDENTIAL]				
12	BROADWING/FOCAL	████████	████████	████████	████████
13	[END LAWYERS ONLY CONFIDENTIAL]				
13	BUDGET	████████	████████	████████	████████
14	BULLSEYE	████████	████████	████████	████████
15	DELTACOM	4/1/2004	3/31/2012*	████████	████████
15	ERNEST	████████	████████	████████	████████
16	FLATEL	████████	████████	████████	████████
17	GRANITE	████████	████████	████████	████████
17	MCI	1/27/2004	1/26/2007	████████	████████
18	NAVIGATOR	6/21/2002	3/31/2012*	████████	████████
19	PAETEC	1/26/2002	6/20/2011	████████	████████
19	TIME WARNER	1/1/2001	1/1/2008	████████	████████
20	US LEC	3/14/2002	6/30/2011	████████	████████
21	WINDSTREAM NUVOX	1/1/2002	3/31/2012*	████████	████████
22	TOTAL			████████	████████

(* indicates that the calculations need to be updated to reflect later time periods.)

1 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

2 **A. YES, IT DOES.**

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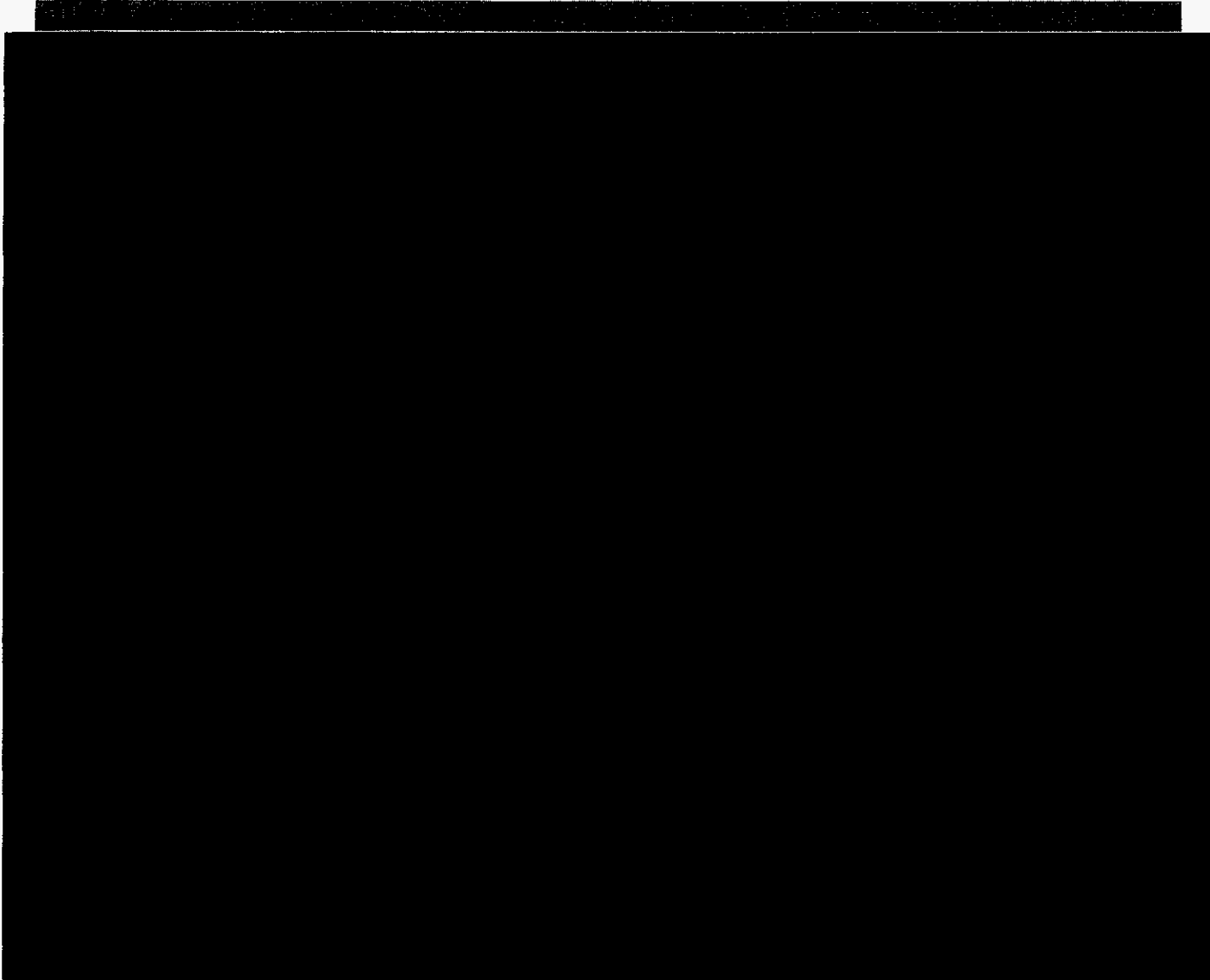
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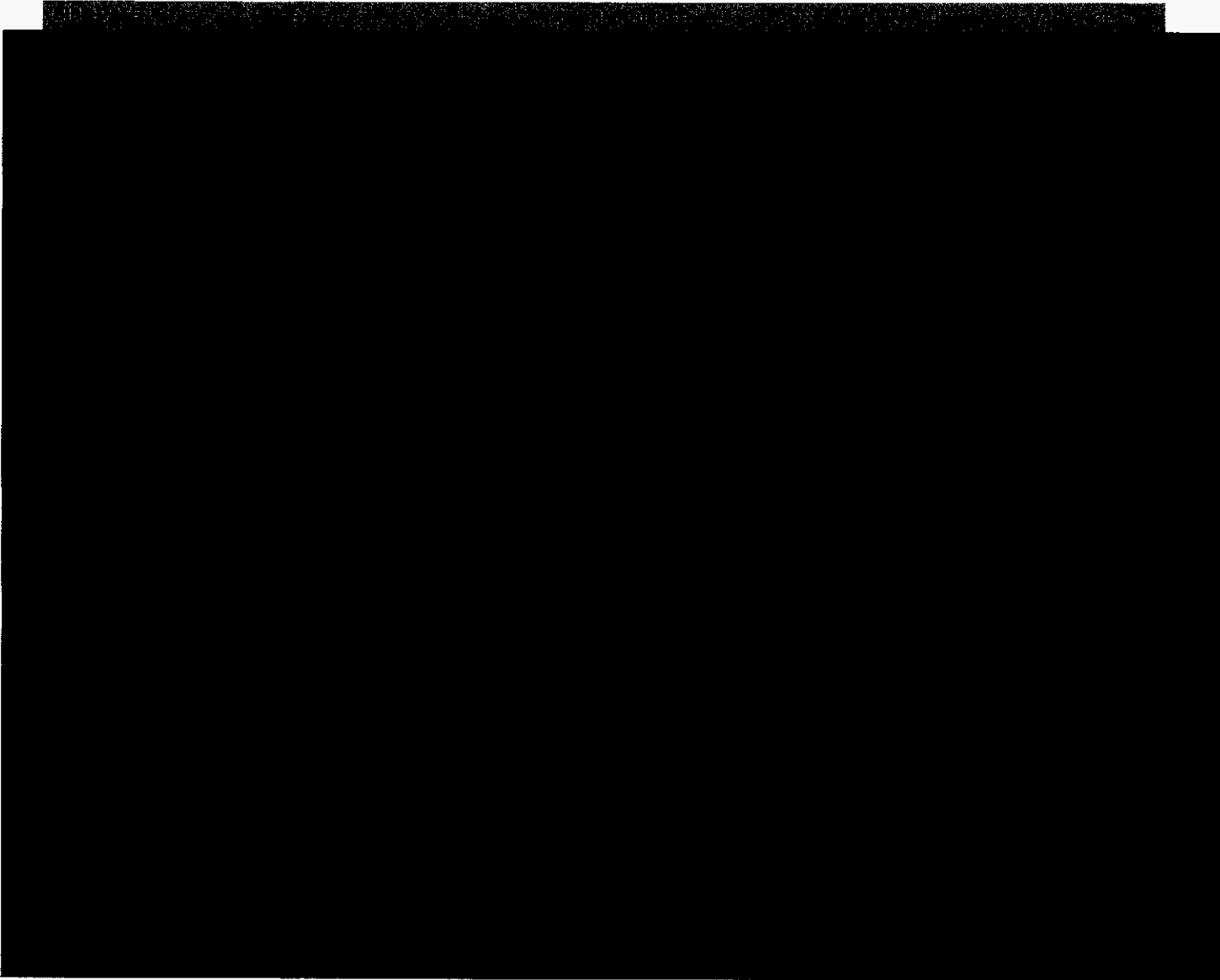
REDACTED

FINANCIAL ANALYSIS	INTRASTATE BILLED AMOUNT	VARIANCE AMOUNT	OVERALL VARIANCE PERCENT
ELECTRONIC INVOICE TOTALS			
MANUAL INVOICE TOTALS			
TOTAL			

		TOTALS
MOU BILLED AMT		
8XX BILLED AMT		
MANUAL INVOICE AMT		
TOTAL BILLED AMT		
		TOTALS
MOU VARIANCE		
8XX VARIANCE		
MANUAL VARIANCE		
TOTAL		

REDACTED

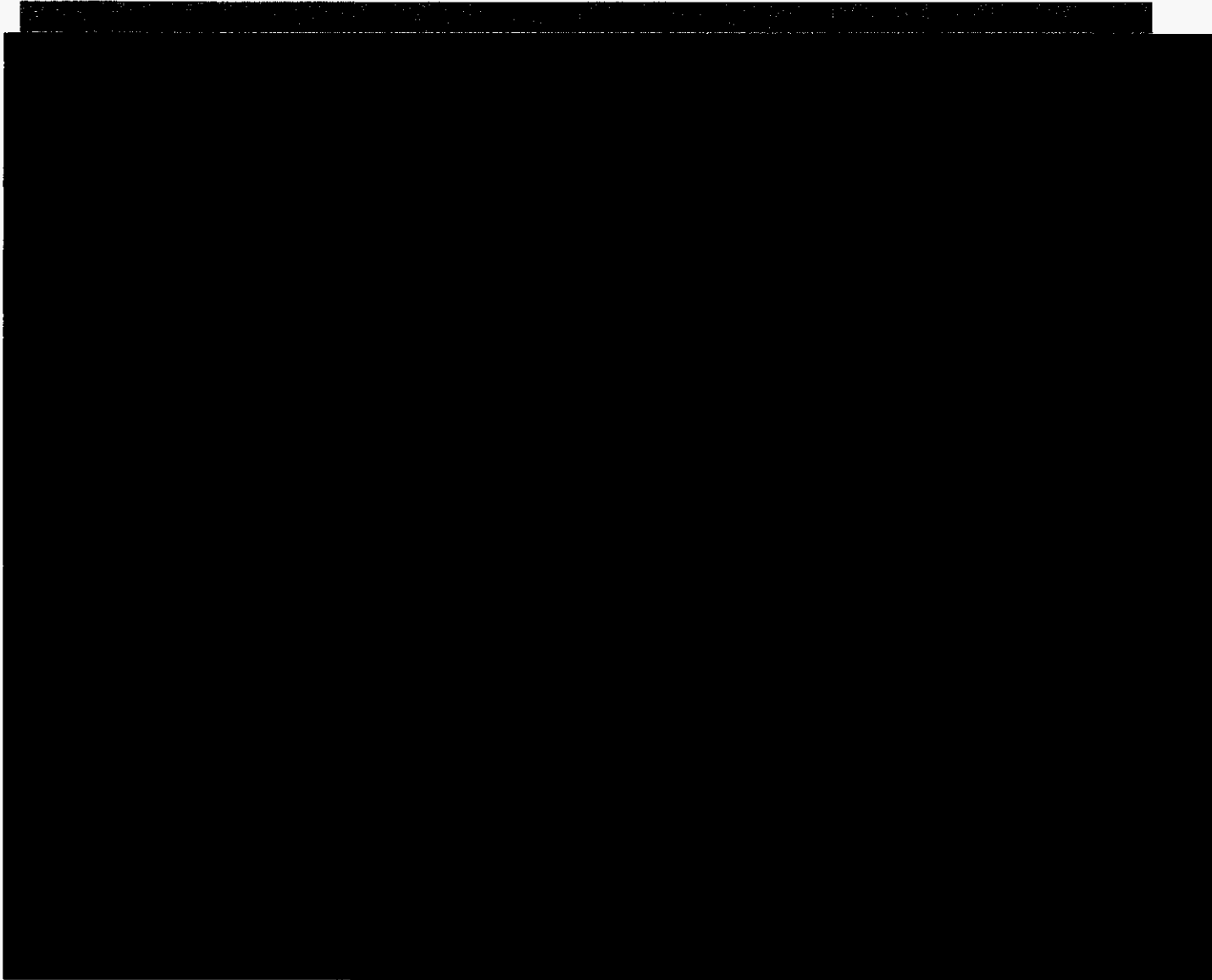




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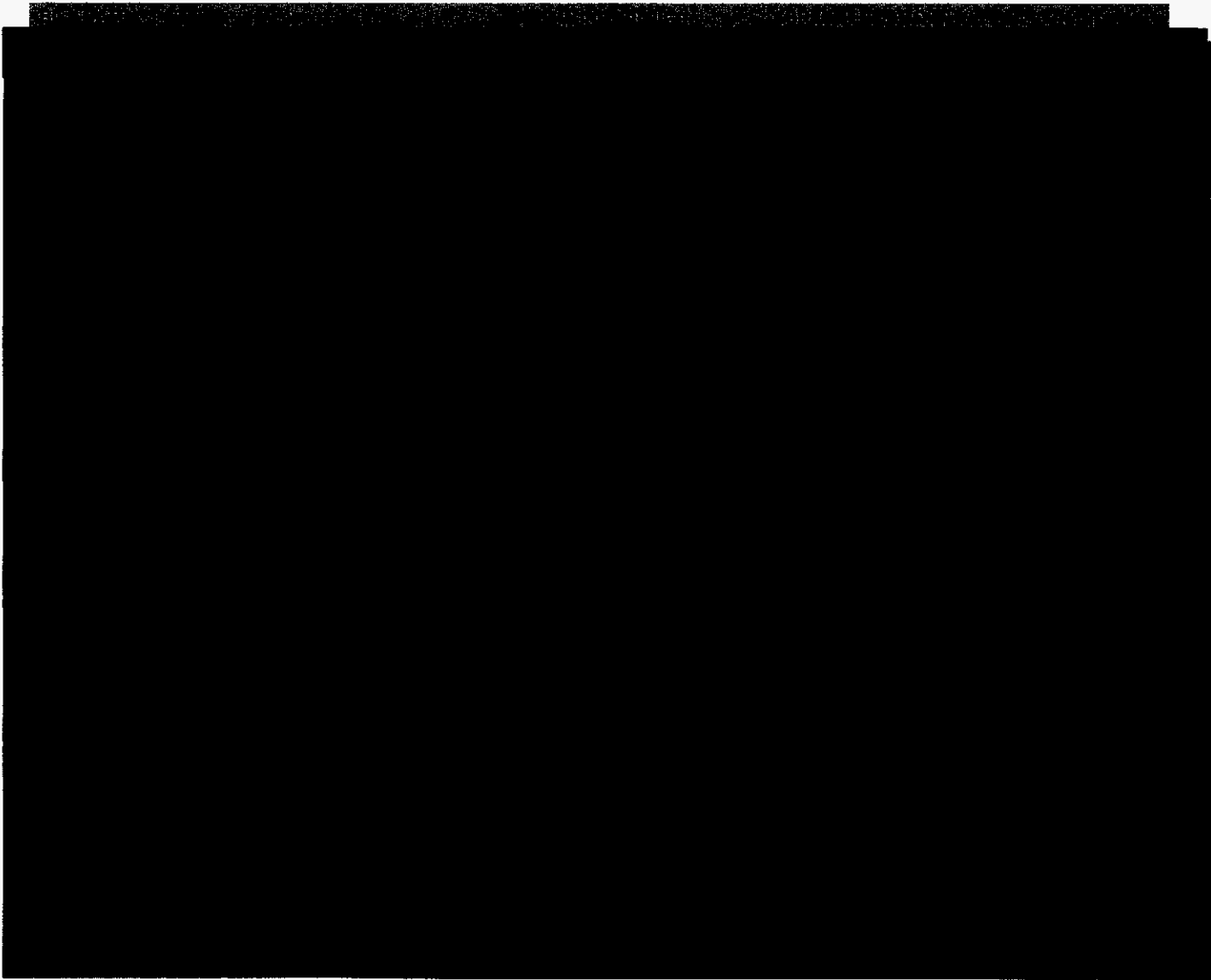
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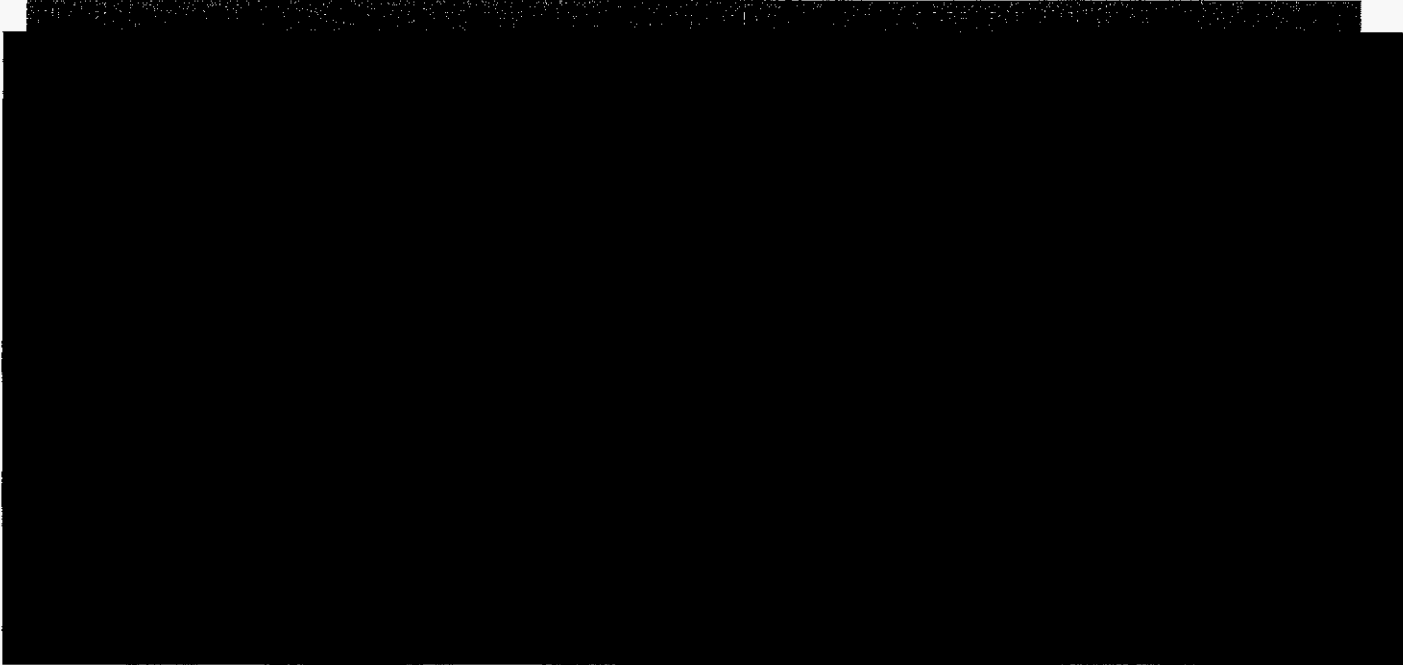
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ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) The percentage variance applied to the manual invoices is from the time period [REDACTED]
- 4) Variance percentages were calculated and applied for [REDACTED] period.
- 5) 100.00% of the minutes are tandem routed.
- 6) The average transport mileage for tandem routed traffic was 1 miles.
- 7) [REDACTED]
- 8) [REDACTED]
- 9) Excluded wireless-originated toll free traffic.
- 10) Variance percentages were calculated and applied for [REDACTED] period.

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FINANCIAL ANALYSIS	INTRASTATE	VARIANCE	OVERALL VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS			
MANUAL INVOICE TOTALS			
TOTAL			

REDACTED

800 queries

BILL DATE	STATE	TRAFFIC TYPE	APPLICABLE ID	QUANTITY	SENT	AGREEMENT RATE	AGREEMENT AMOUNT	...
[REDACTED]								

REDACTED

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REDACTED

800 queries

[REDACTED]

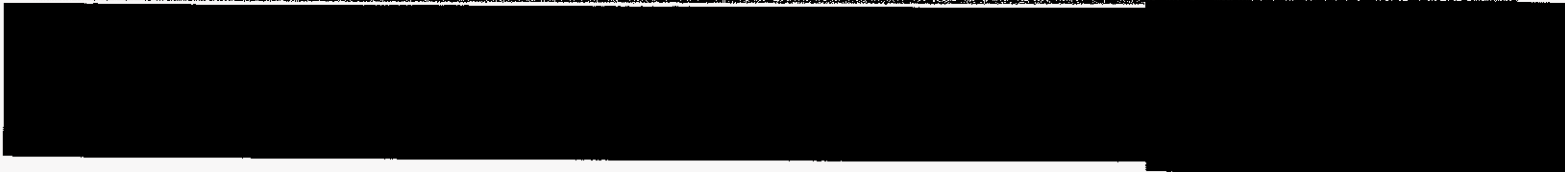
[REDACTED]

REDACTED

REDACTED

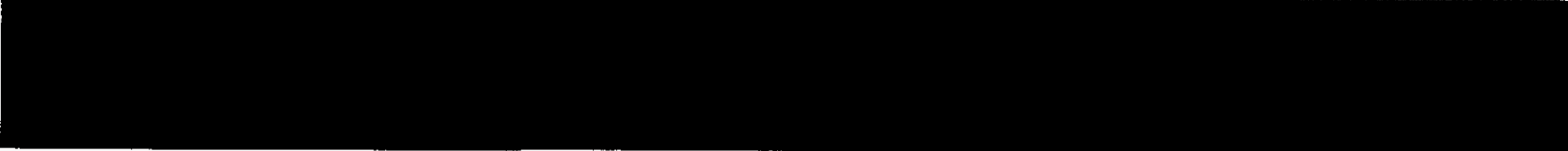


BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	RATE	AGREEMENT	AGREEMENT
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MOU

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	RATE	AGREEMENT	AGREEMENT	AGREEMENT	AGREEMENT
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REDACTED

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REDACTED

[REDACTED]

[REDACTED]

AGREEMENT RATE	AGREEMENT
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[REDACTED]

REDACTED

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REDACTED



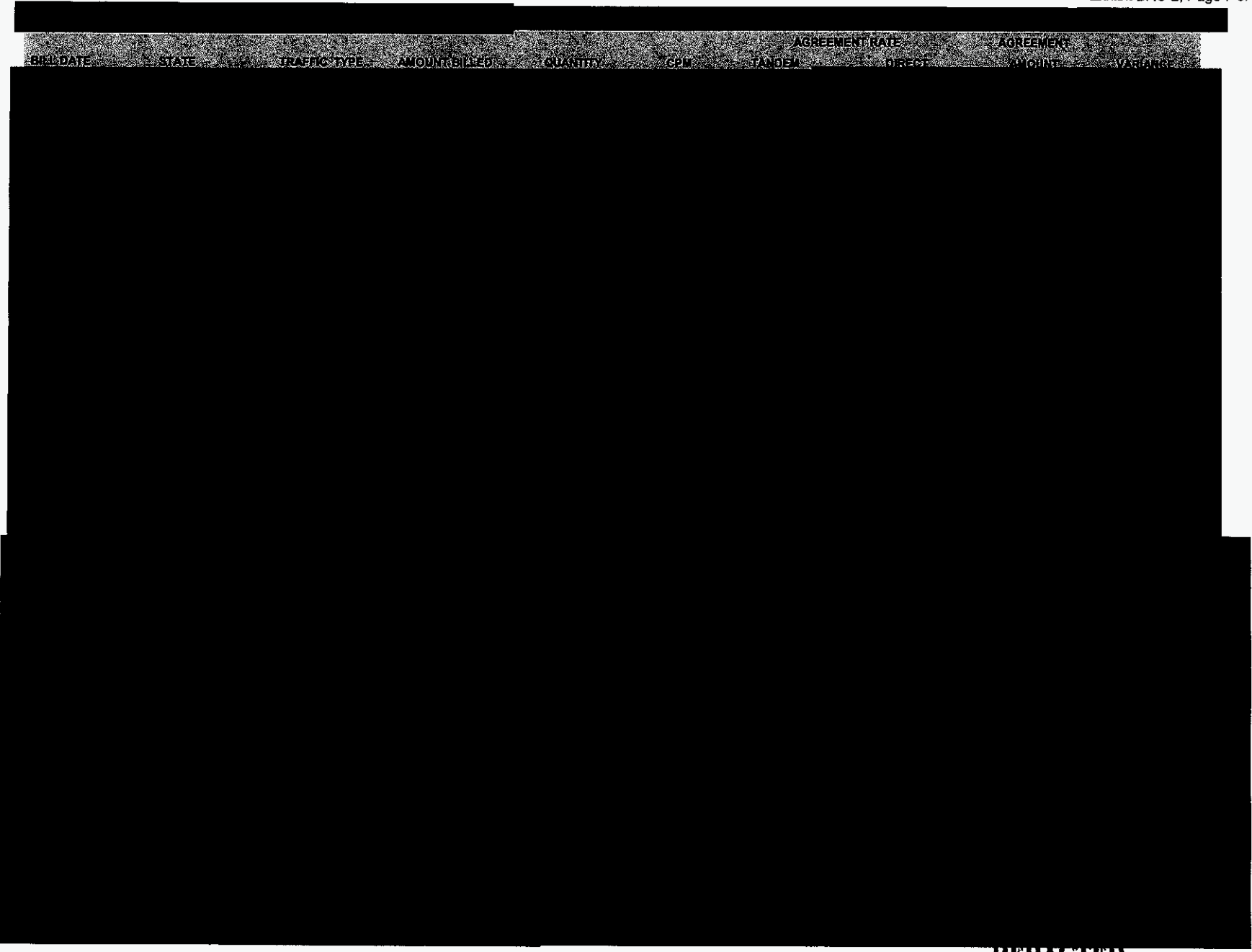
REDACTED

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REDACTED



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ORIG DATE	STATE	TRAFFIC BYE	AMOUNT BILLED	QUANTITY	SPM	TANDEM	DIRECT	AGREEMENT RATE	AGREEMENT AMOUNT	VARIABLE
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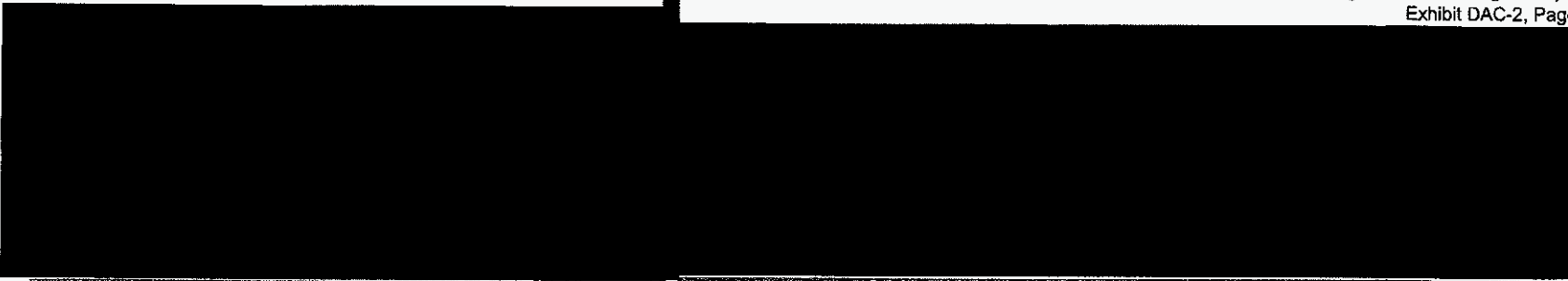
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MOU
8XX
Total

Manual

BILL DATE STATE PAGE PAGE AMOUNT CALCULATED DATE



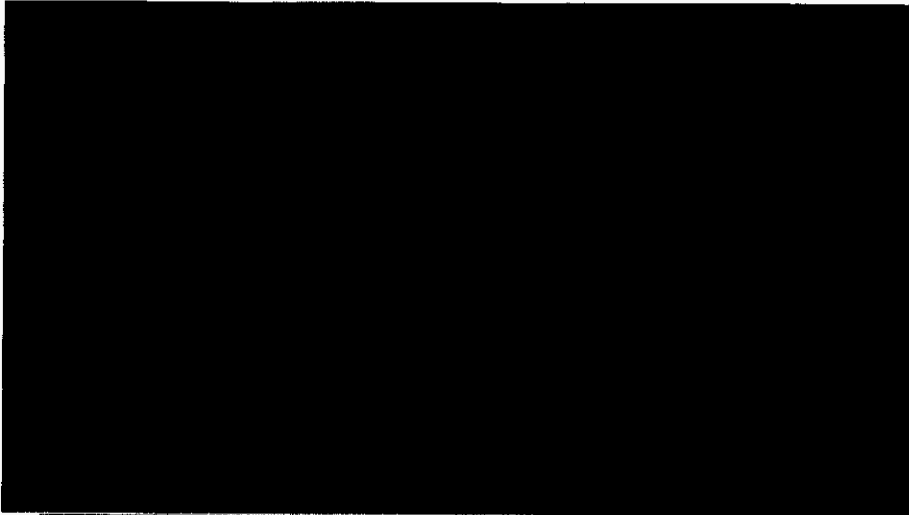
REDACTED

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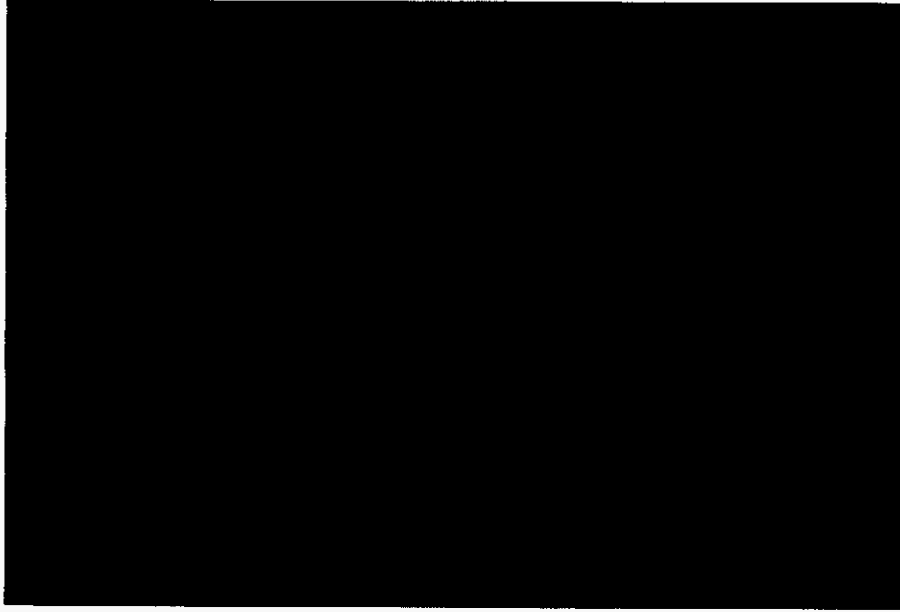
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REDACTED



DATE TIME YEAR MONTH DAY HOUR MINUTE SECOND



REDACTED

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REDACTED

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) The percentage variance applied to the manual invoices is from the time period [REDACTED]
- 4) Variance percentages were calculated and applied for each [REDACTED]
- 5) [REDACTED] of the minutes are tandem routed.
- 6) The average transport mileage for tandem routed traffic was 1 miles.
- 7) 100.00% of the traffic originates or terminates in Bellsouth territory.
- 8) Applied the [REDACTED] rates from [REDACTED] applied the [REDACTED] from [REDACTED]
- 9) Excluded wireless-originated toll free traffic.
- 10) Variance percentages were calculated and applied for each agreement period.

REDACTED

REDACTED

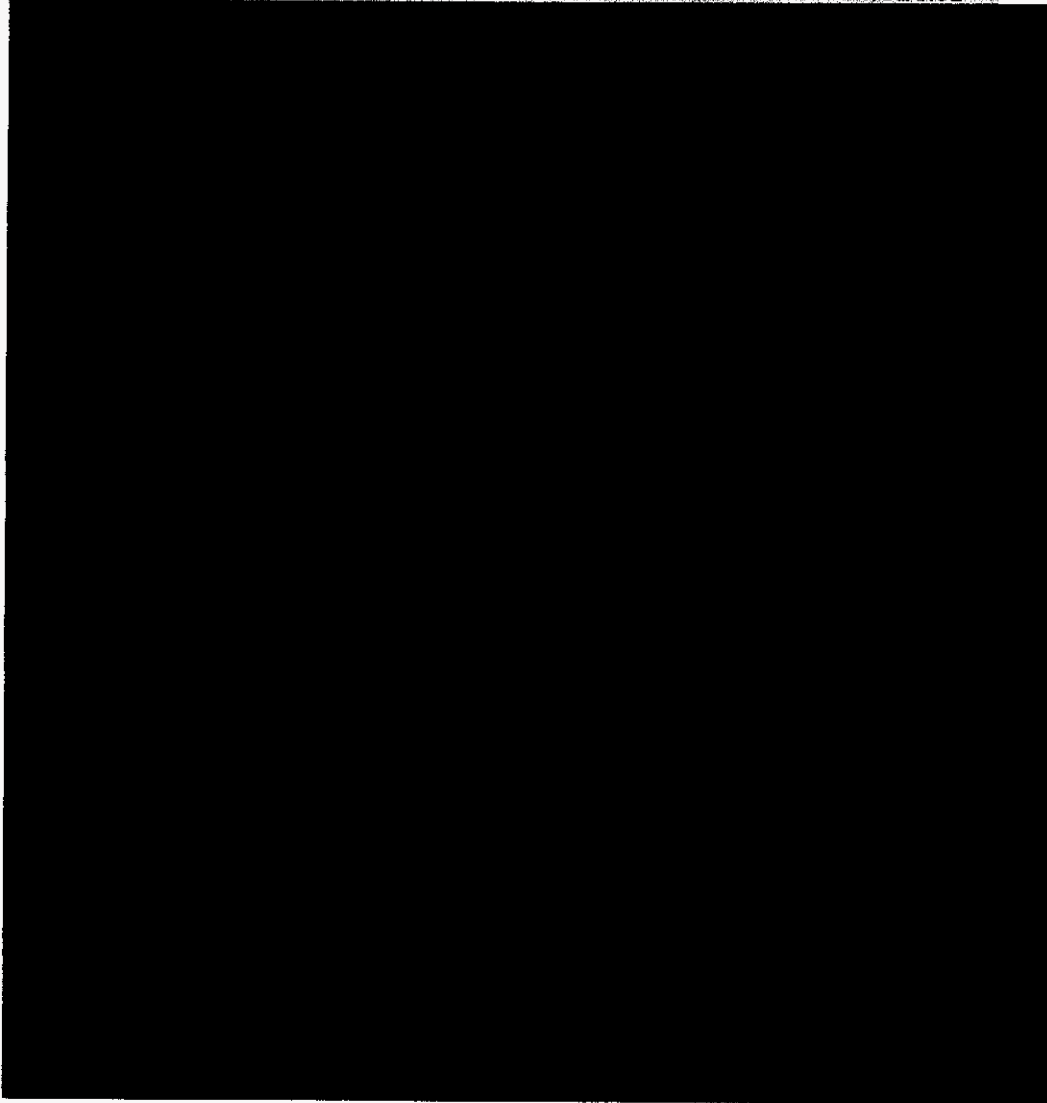
FINANCIAL ANALYSIS	INTRASTATE	VARIANCE	VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS			
MANUAL INVOICE TOTALS			
TOTAL			

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
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REDACTED

REDACTED

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
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REDACTED

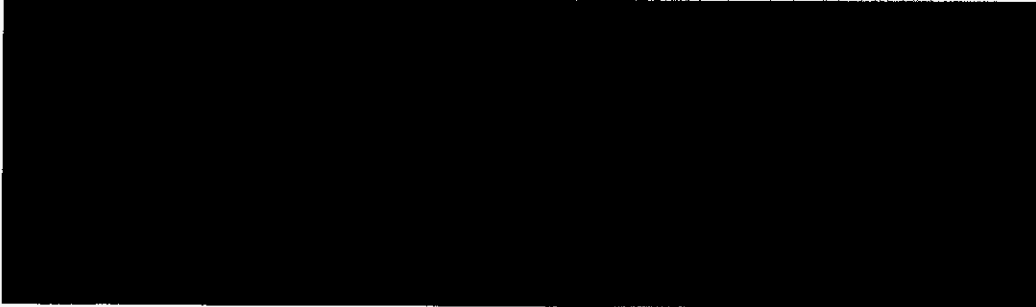
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REDACTED

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
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ASSUMPTIONS

- 1) Applied the Budget - [redacted] rates.

REDACTED

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REDACTED

FINANCIAL ANALYSIS	INTRASTATE	VARIANCE	VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS	[REDACTED]		
MANUAL INVOICE TOTALS	[REDACTED]		
TOTAL	[REDACTED]		

800 queries

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	Variance
[REDACTED]								

REDACTED

REDACTED

Docket No. 090538-TP
Budget Overcharge Analysis Detail
Exhibit DAC-4, Page 2 of 6

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	Variance
[REDACTED]								

MOU

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
[REDACTED]								

REDACTED

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REDACTED

Docket No. 090538-TP
Budget Overcharge Analysis Detail
Exhibit DAC-4, Page 3 of 6

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
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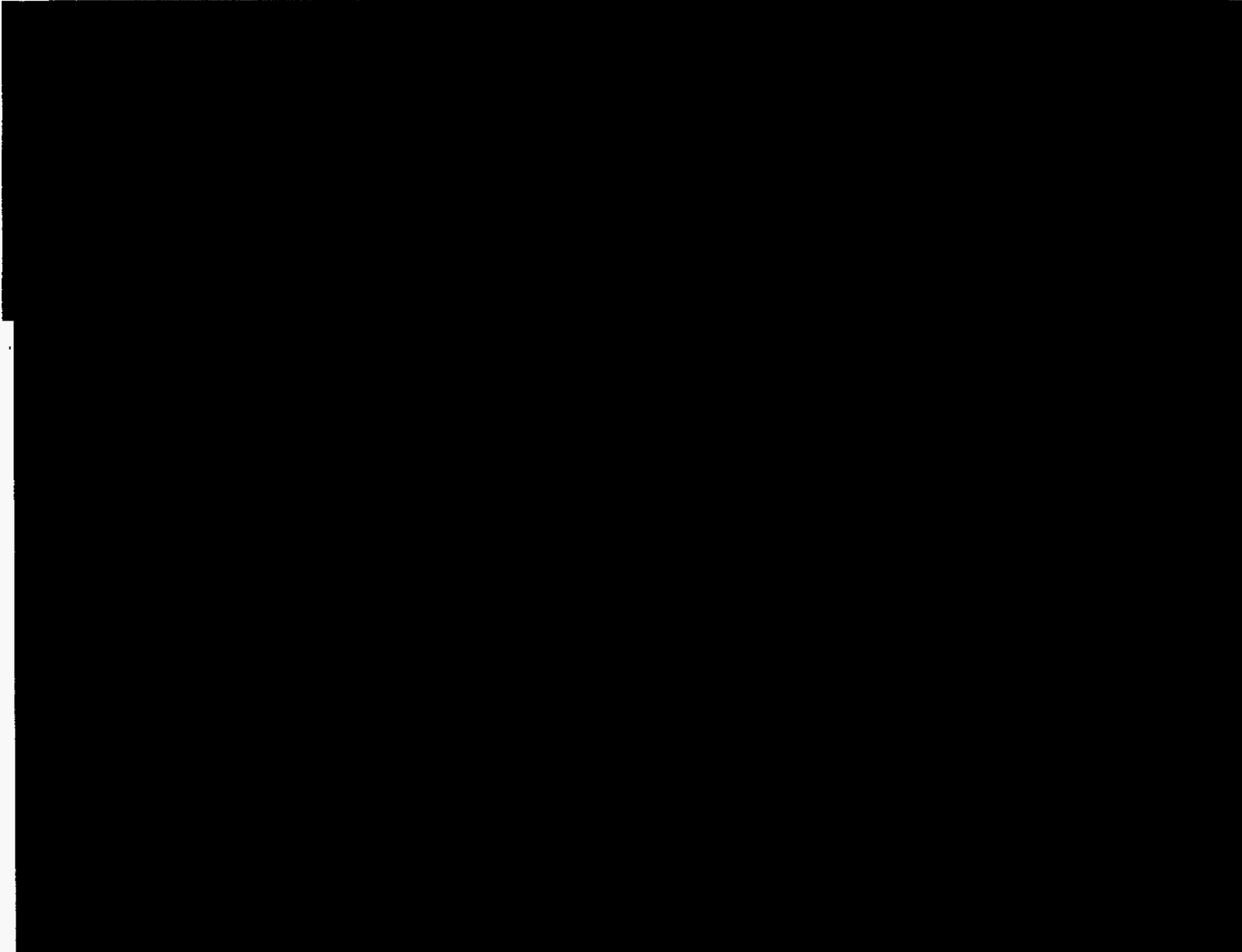
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REDACTED

Docket No. 090538-TP
Budget Overcharge Analysis Detail
Exhibit DAC-4, Page 4 of 6

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
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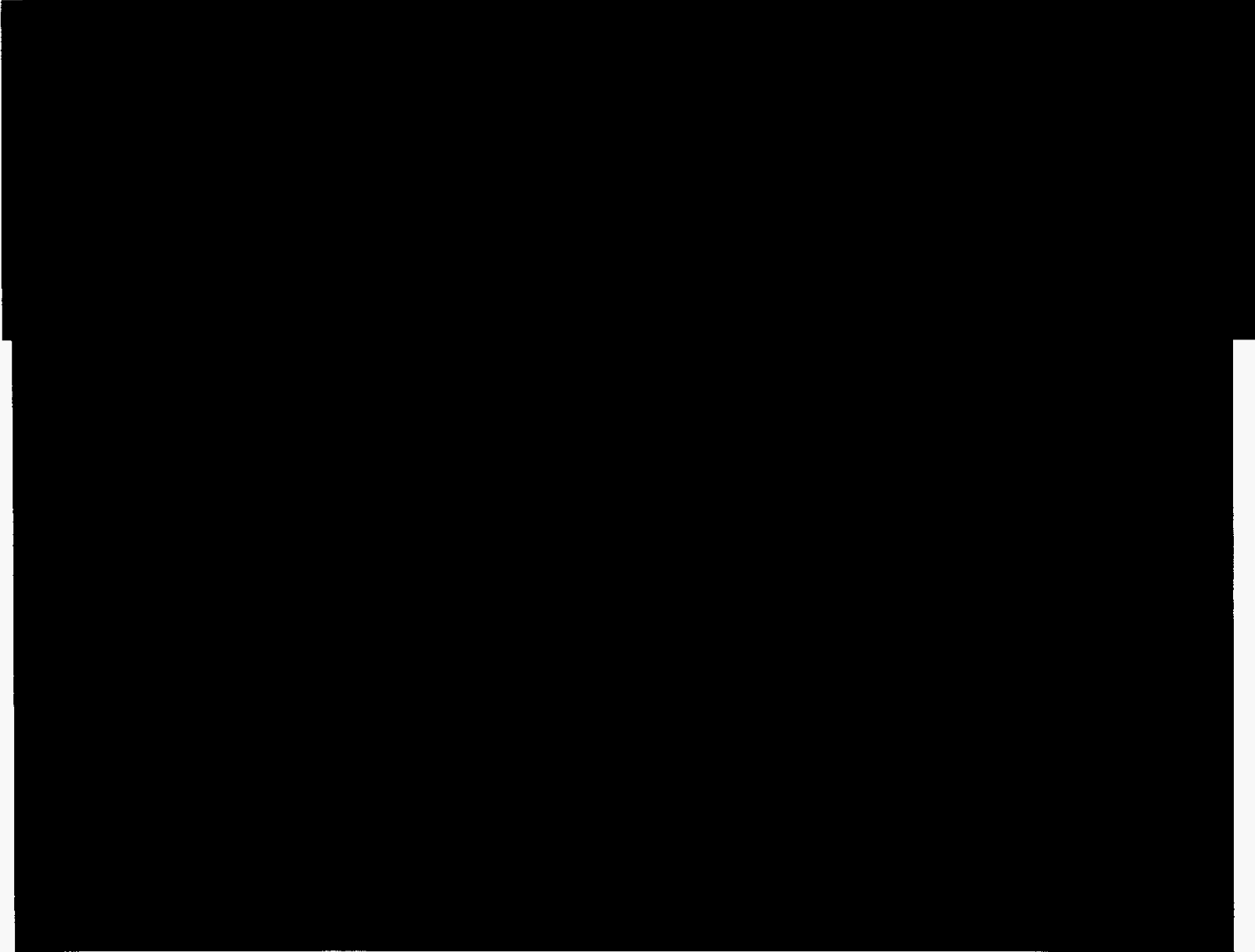
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REDACTED

Docket No. 090538-TP
Budget Overcharge Analysis Detail
Exhibit DAC-4, Page 5 of 6

BILL DATE STATE TRAFFIC TYPE AMOUNT BILLED QUANTITY CPM AGREEMENT RATE AGREEMENT AMOUNT VARIANCE



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Docket No. 090538-TP
Budget Overcharge Analysis Detail
Exhibit DAC-4, Page 6 of 6

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
[REDACTED]								
								8xx
								Totals

ASSUMPTIONS

- 1) Applied the Budget [REDACTED] rates.

REDACTED

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REDACTED

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
	FL			
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	FL			

REDACTED

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REDACTED

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		
FL		[REDACTED]		

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) Applied the BullsEye - AT&T agreement rates.

REDACTED

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REDACTED

FINANCIAL ANALYSIS

	INTRASTATE	VARIANCE	VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS \$	[REDACTED]		
MANUAL INVOICE TOTALS \$	[REDACTED]		
TOTAL \$	[REDACTED]		

800 queries

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

REDACTED



BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
	FL							
	FL							
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REDACTED
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FINANCIAL ANALYSIS	INTRASTATE	VARIANCE	OVERALL VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS			
MANUAL INVOICE TOTALS			
TOTAL			

	Sprint Agreement April 2002 - April 2010	AT&T 2002 Agreement May 2010 - December 2010	AT&T 2011 Agreement January 2011 - May 2012	TOTALS
MOU BILLED AMT				
8XX BILLED AMT				
MANUAL BILLED AMT				
TOTAL BILLED AMT				
MOU VARIANCE				
8XX VARIANCE				
MANUAL VARIANCE				
TOTAL				

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
1-Apr-02	FL			
1-May-02	FL			
1-Jun-02	FL			
1-Jul-02	FL			
1-Aug-02	FL			
1-Sep-02	FL			
1-Oct-02	FL			
1-Nov-02	FL			
1-Dec-02	FL			

REDACTED

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
1-Jan-03	FL			
1-Feb-03	FL			
1-Mar-03	FL			
1-Apr-03	FL			
2-Apr-03	FL			
1-May-03	FL			
1-Jun-03	FL			
1-Jul-03	FL			
1-Aug-03	FL			
1-Sep-03	FL			
1-Oct-03	FL			
1-Nov-03	FL			
1-Dec-03	FL			
1-Jan-04	FL			
1-Feb-04	FL			
1-Mar-04	FL			
1-Apr-04	FL			
1-May-04	FL			
1-Jun-04	FL			
1-Jul-04	FL			
1-Aug-04	FL			
1-Sep-04	FL			
1-Oct-04	FL			
1-Nov-04	FL			
1-Dec-04	FL			
1-Jan-05	FL			
1-Feb-05	FL			
1-Mar-05	FL			
1-Apr-05	FL			
1-May-05	FL			
1-Jun-05	FL			
1-Jul-05	FL			
1-Aug-05	FL			
1-Sep-05	FL			
1-Oct-05	FL			

REDACTED

REDACTED

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
1-Nov-05	FL			
1-Dec-05	FL			
1-Jan-06	FL			
6-Jan-06	FL			
1-Feb-06	FL			
1-Mar-06	FL			
1-Apr-06	FL			
1-May-06	FL			
1-Jun-06	FL			
1-Jul-06	FL			
1-Aug-06	FL			
1-Sep-06	FL			
1-Oct-06	FL			
1-Nov-06	FL			
1-Dec-06	FL			
1-Jan-07	FL			
1-Feb-07	FL			
1-Mar-07	FL			
1-Apr-07	FL			
1-May-07	FL			
1-Jun-07	FL			
1-Jul-07	FL			
1-Aug-07	FL			
1-Sep-07	FL			
1-Oct-07	FL			
1-Nov-07	FL			
1-Dec-07	FL			
1-Jan-08	FL			
1-Feb-08	FL			
1-Mar-08	FL			
1-Apr-08	FL			
1-May-08	FL			
1-Jun-08	FL			
1-Jul-08	FL			
1-Aug-08	FL			

REDACTED

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
1-Sep-08	FL			
1-Oct-08	FL			
1-Nov-08	FL			
1-Dec-08	FL			
1-Jan-09	FL			
1-Feb-09	FL			
1-Mar-09	FL			
1-Apr-09	FL			
1-May-09	FL			
1-Jun-09	FL			
1-Jul-09	FL			
1-Aug-09	FL			
1-Sep-09	FL			
1-Oct-09	FL			
1-Nov-09	FL			
1-Dec-09	FL			
1-Jan-10	FL			
1-Feb-10	FL			
1-Mar-10	FL			
1-Apr-10	FL			
1-May-10	FL			
1-Jun-10	FL			
1-Jul-10	FL			
1-Aug-10	FL			
1-Sep-10	FL			
1-Oct-10	FL			
1-Nov-10	FL			
1-Dec-10	FL			
1-Jan-11	FL			
1-Feb-11	FL			
1-Mar-11	FL			
1-Apr-11	FL			
1-May-11	FL			
1-Jun-11	FL			
1-Jul-11	FL			

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
1-Aug-11	FL			
1-Sep-11	FL			
1-Oct-11	FL			
1-Nov-11	FL			
1-Dec-11	FL			
1-Jan-12	FL			
1-Feb-12	FL			
1-Mar-12	FL			

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) Variance percentages were calculated and applied for each agreement period.
- 4) Applied DeltaCom-Sprint agreement rates from March 2002 - April 2010.
For the Bellsouth rates, 88.39% of the minutes are tandem routed and the average transport mileage for tandem routed traffic was 16 miles.
For the Embarq rates, 9.62% of the minutes are tandem routed and the average transport mileage for tandem routed traffic was 17 miles.
- 5) Applied the 1st DeltaCom-AT&T agreement rates from May 2010 through December 2010.
90.29% of the minutes are tandem routed .
The average transport mileage for the tandem routed traffic was 20 miles
- 6) Applied the 2nd DeltaCom-AT&T agreement rates from January 2011 - current.
The average transport mielage for the tandem routed traffic was 16 miles.
- 7) DeltaCom bills multiple states per BAN; for each BAN a FL Intrastate percentage was created by looking at the month before & month after.
That percentage is then applied to the Face Page amount to derive an intrastate amount.

REDACTED

FINANCIAL ANALYSIS	INTRASTATE BILLED AMOUNT	VARIANCE AMOUNT	OVERALL VARIANCE PERCENT
ELECTRONIC INVOICE TOTAL			
MANUAL INVOICE TOTAL			
TOTAL			

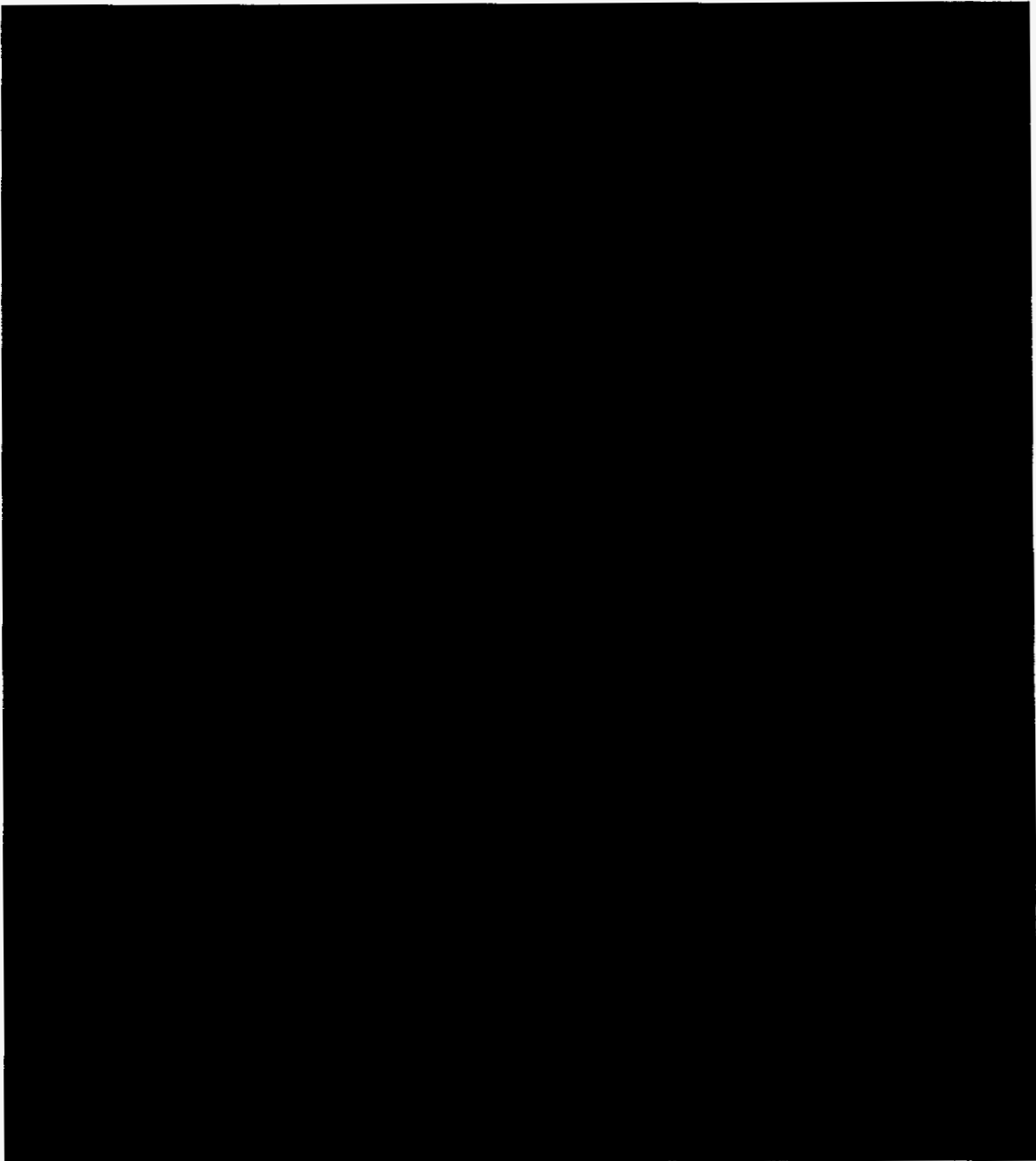
SPRINT AGREEMENT

800 queries -Bellsouth

Bill Date	State	BILLED AMOUNT	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
1-Apr-02	FL						
1-May-02	FL						
1-Jun-02	FL						
1-Jul-02	FL						
1-Aug-02	FL						
1-Sep-02	FL						
1-Oct-02	FL						
1-Nov-02	FL						
1-Dec-02	FL						
1-Jan-03	FL						
1-Apr-03	FL						
1-May-03	FL						
1-Jun-03	FL						
1-Jul-03	FL						
1-Aug-03	FL						
1-Sep-03	FL						
1-Oct-03	FL						
1-Nov-03	FL						
1-Dec-03	FL						
1-Jan-04	FL						
1-Feb-04	FL						
1-Mar-04	FL						
1-Apr-04	FL						
1-May-04	FL						
1-Jun-04	FL						
1-Jul-04	FL						
1-Aug-04	FL						
1-Sep-04	FL						
1-Oct-04	FL						
1-Nov-04	FL						
1-Dec-04	FL						
1-Jan-05	FL						
1-Feb-05	FL						
1-Mar-05	FL						
1-Apr-05	FL						
1-May-05	FL						
1-Jun-05	FL						

REDACTED

1-Jul-05	FL
1-Aug-05	FL
1-Sep-05	FL
1-Oct-05	FL
Bill Date	State
1-Nov-05	FL
1-Dec-05	FL
1-Jan-06	FL
6-Jan-06	FL
1-Feb-06	FL
1-Mar-06	FL
1-Apr-06	FL
1-May-06	FL
1-Jun-06	FL
1-Jul-06	FL
1-Aug-06	FL
1-Sep-06	FL
1-Oct-06	FL
1-Nov-06	FL
1-Dec-06	FL
1-Jan-07	FL
1-Feb-07	FL
1-Mar-07	FL
1-Apr-07	FL
1-May-07	FL
1-Jun-07	FL
1-Jul-07	FL
1-Aug-07	FL
1-Sep-07	FL
1-Oct-07	FL
1-Nov-07	FL
1-Dec-07	FL
1-Jan-08	FL
1-Feb-08	FL
1-Mar-08	FL
1-Apr-08	FL
1-May-08	FL
1-Jun-08	FL
1-Jul-08	FL
1-Aug-08	FL
1-Sep-08	FL
1-Oct-08	FL
1-Nov-08	FL
1-Dec-08	FL
1-Jan-09	FL
1-Feb-09	FL
1-Mar-09	FL
1-Apr-09	FL



REDACTED

1-May-09	FL	
1-Jun-09	FL	
1-Jul-09	FL	
1-Aug-09	FL	
1-Sep-09	FL	
1-Oct-09	FL	
1-Nov-09	FL	

Bill Date	State	BILLED AMOUNT	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
1-Dec-09	FL						
1-Jan-10	FL						
1-Feb-10	FL						
1-Mar-10	FL						
1-Apr-10	FL						

800 queries - Embarg

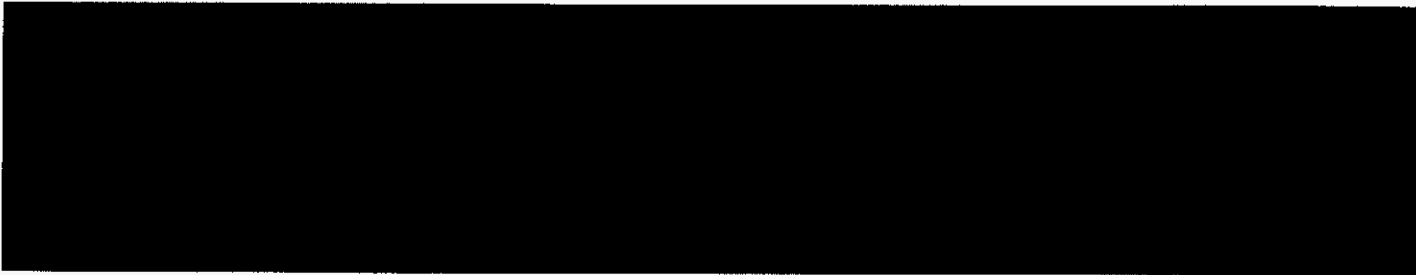
Bill Date	State	BILLED AMOUNT	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
1-Jun-06	FL						
1-Jul-06	FL						
1-Aug-06	FL						
1-Sep-06	FL						
1-Oct-06	FL						
1-Nov-06	FL						
1-Dec-06	FL						
1-Jan-07	FL						
1-Feb-07	FL						
1-Jul-07	FL						
1-Feb-09	FL						
1-Mar-09	FL						
1-Apr-09	FL						
1-May-09	FL						
1-Jun-09	FL						
1-Jul-09	FL						
1-Aug-09	FL						
1-Sep-09	FL						
1-Oct-09	FL						
1-Nov-09	FL						
1-Dec-09	FL						
1-Jan-10	FL						
1-Feb-10	FL						
1-Mar-10	FL						
1-Apr-10	FL						

REDACTED

MOU - Bellsouth

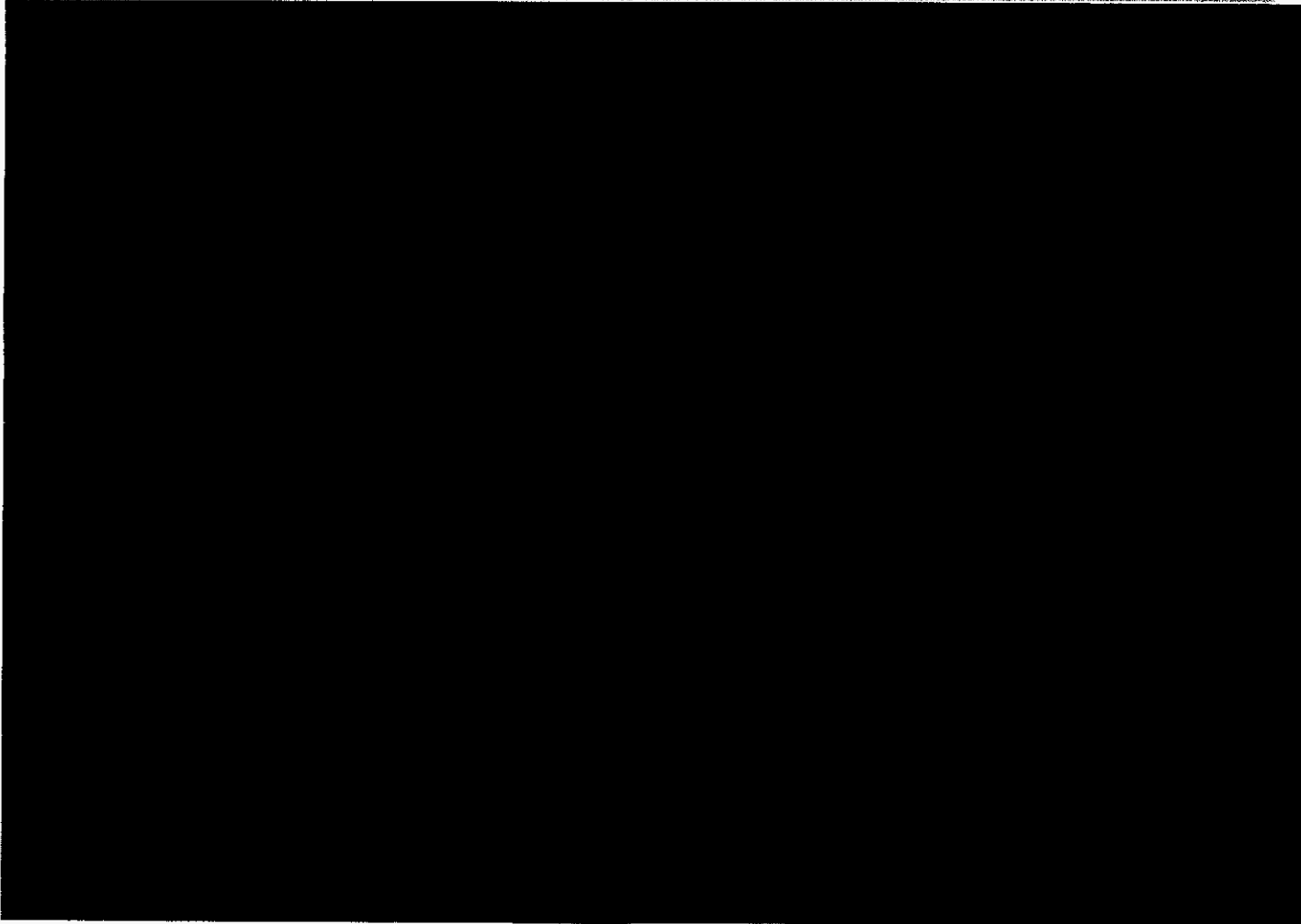
BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
1-Apr-02	FL					TANDEM	DIRECT	

1-May-02 FL
1-Jun-02 FL
1-Jul-02 FL
1-Aug-02 FL
1-Sep-02 FL
1-Oct-02 FL
1-Nov-02 FL
1-Dec-02 FL
1-Jan-03 FL
1-Apr-03 FL

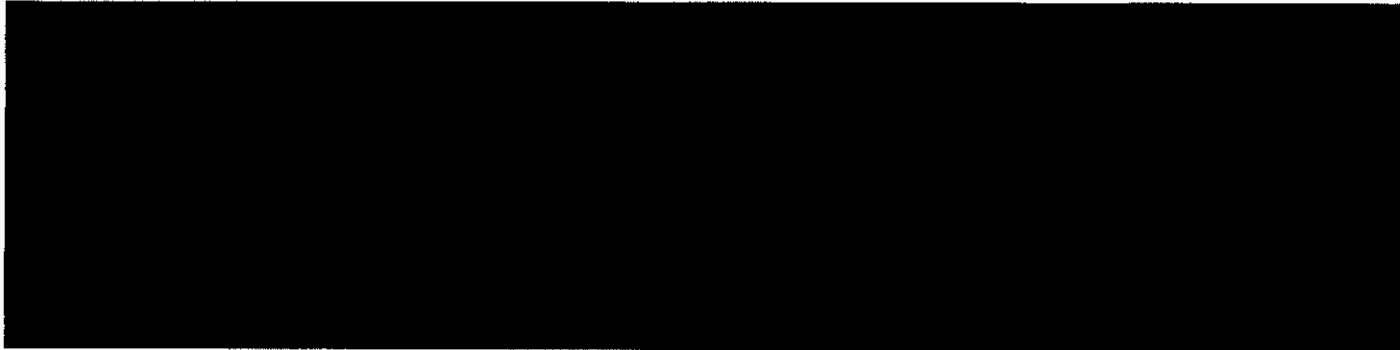


BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE		AGREEMENT	
						TANDEM	DIRECT	AMOUNT	VARIANCE

2-Apr-03 FL
1-May-03 FL
1-Jun-03 FL
1-Jul-03 FL
1-Aug-03 FL
1-Sep-03 FL
1-Oct-03 FL
1-Nov-03 FL
1-Dec-03 FL
1-Jan-04 FL
1-Feb-04 FL
1-Mar-04 FL
1-Apr-04 FL
1-May-04 FL
1-Jun-04 FL
1-Jul-04 FL
1-Aug-04 FL
1-Sep-04 FL
1-Oct-04 FL
1-Nov-04 FL
1-Dec-04 FL
1-Jan-05 FL
1-Feb-05 FL
1-Mar-05 FL
1-Apr-05 FL
1-May-05 FL
1-Jun-05 FL
1-Jul-05 FL
1-Aug-05 FL
1-Sep-05 FL
1-Oct-05 FL
1-Nov-05 FL
1-Dec-05 FL
1-Jan-06 FL
6-Jan-06 FL
1-Feb-06 FL



1-Mar-06 FL
1-Apr-06 FL
1-May-06 FL
1-Jun-06 FL
1-Jul-06 FL
1-Aug-06 FL
1-Sep-06 FL
1-Oct-06 FL
1-Nov-06 FL
1-Dec-06 FL
1-Jan-07 FL
1-Feb-07 FL
1-Mar-07 FL

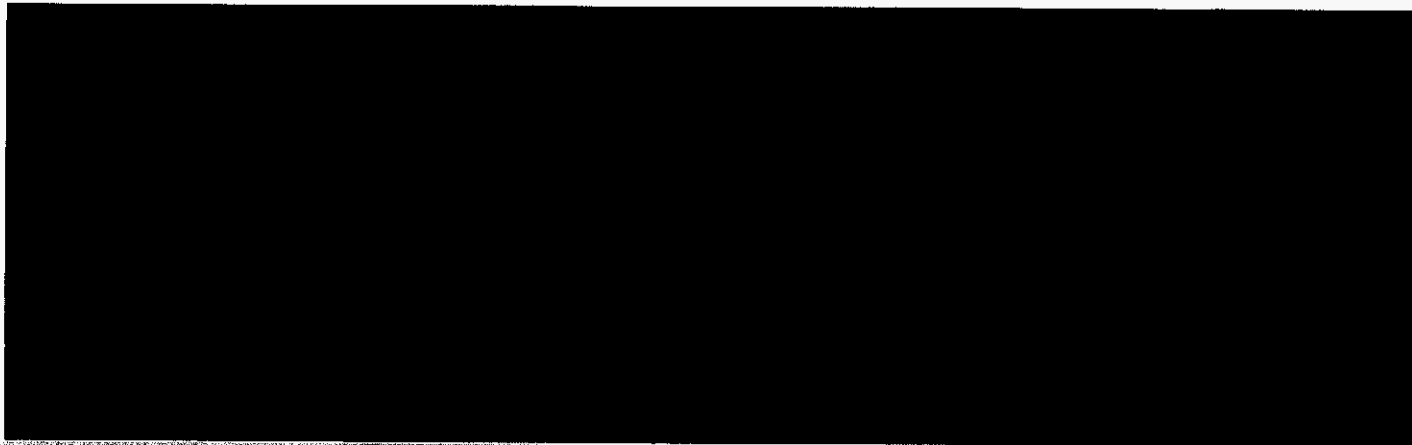


BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE		AGREEMENT	
						TANDEM	DIRECT	AMOUNT	VARIANCE

1-Apr-07 FL
1-May-07 FL
1-Jun-07 FL
1-Jul-07 FL
1-Aug-07 FL
1-Sep-07 FL
1-Oct-07 FL
1-Nov-07 FL
1-Dec-07 FL
1-Jan-08 FL
1-Feb-08 FL
1-Mar-08 FL
1-Apr-08 FL
1-May-08 FL
1-Jun-08 FL
1-Jul-08 FL
1-Aug-08 FL
1-Sep-08 FL
1-Oct-08 FL
1-Nov-08 FL
1-Dec-08 FL
1-Jan-09 FL
1-Feb-09 FL
1-Mar-09 FL
1-Apr-09 FL
1-May-09 FL
1-Jun-09 FL
1-Jul-09 FL
1-Aug-09 FL
1-Sep-09 FL
1-Oct-09 FL
1-Nov-09 FL
1-Dec-09 FL

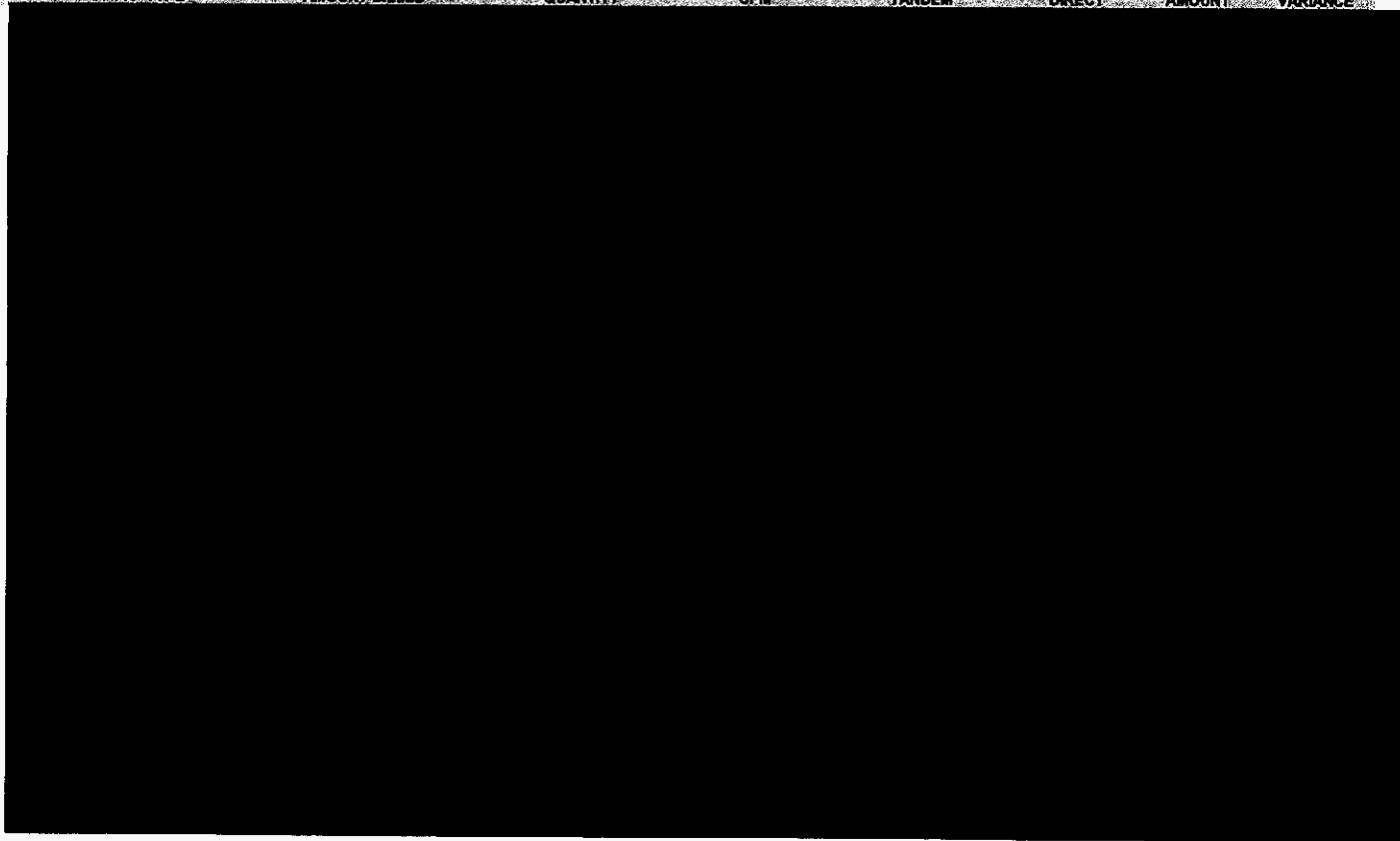


1-Jan-10 FL
1-Feb-10 FL
1-Mar-10 FL
1-Apr-10 FL
1-Apr-02 FL
1-May-02 FL
1-Jun-02 FL
1-Jul-02 FL
1-Aug-02 FL
1-Sep-02 FL
1-Oct-02 FL
1-Nov-02 FL
1-Dec-02 FL
1-Jan-03 FL
1-Apr-03 FL
1-May-03 FL

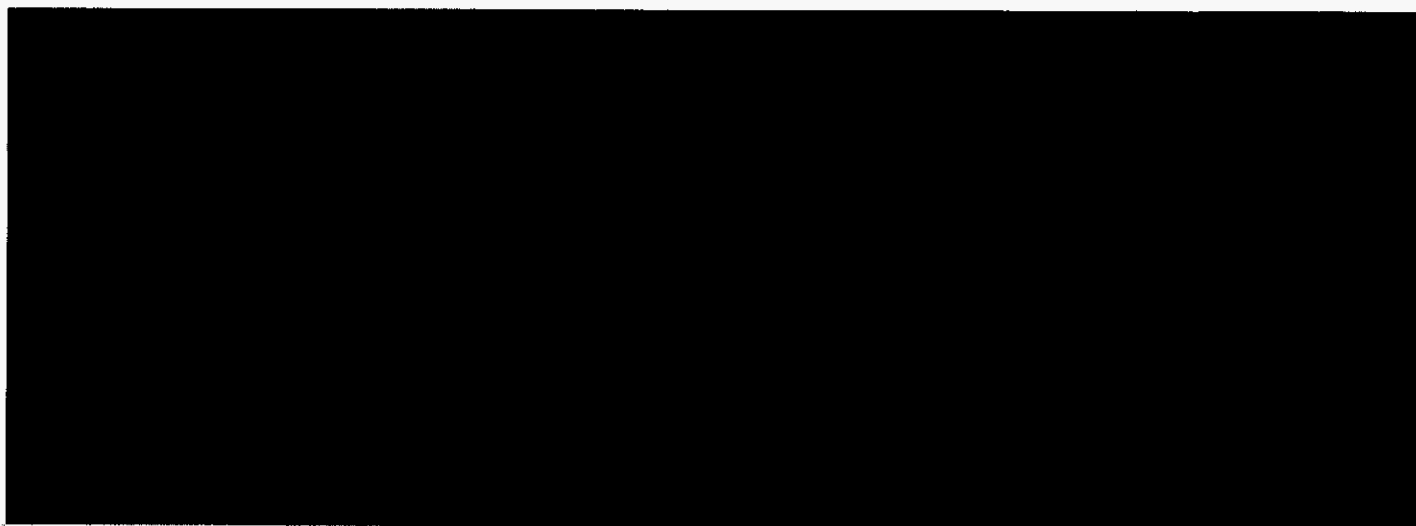


BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE		AGREEMENT	
						TANDEM	DIRECT	AMOUNT	VARIANCE

1-Jun-03 FL
1-Jul-03 FL
1-Aug-03 FL
1-Sep-03 FL
1-Oct-03 FL
1-Nov-03 FL
1-Dec-03 FL
1-Jan-04 FL
1-Feb-04 FL
1-Mar-04 FL
1-Apr-04 FL
1-May-04 FL
1-Jun-04 FL
1-Jul-04 FL
1-Aug-04 FL
1-Sep-04 FL
1-Oct-04 FL
1-Nov-04 FL
1-Dec-04 FL
1-Jan-05 FL
1-Feb-05 FL
1-Mar-05 FL
1-Apr-05 FL
1-May-05 FL
1-Jun-05 FL
1-Jul-05 FL
1-Aug-05 FL
1-Sep-05 FL
1-Oct-05 FL
1-Nov-05 FL

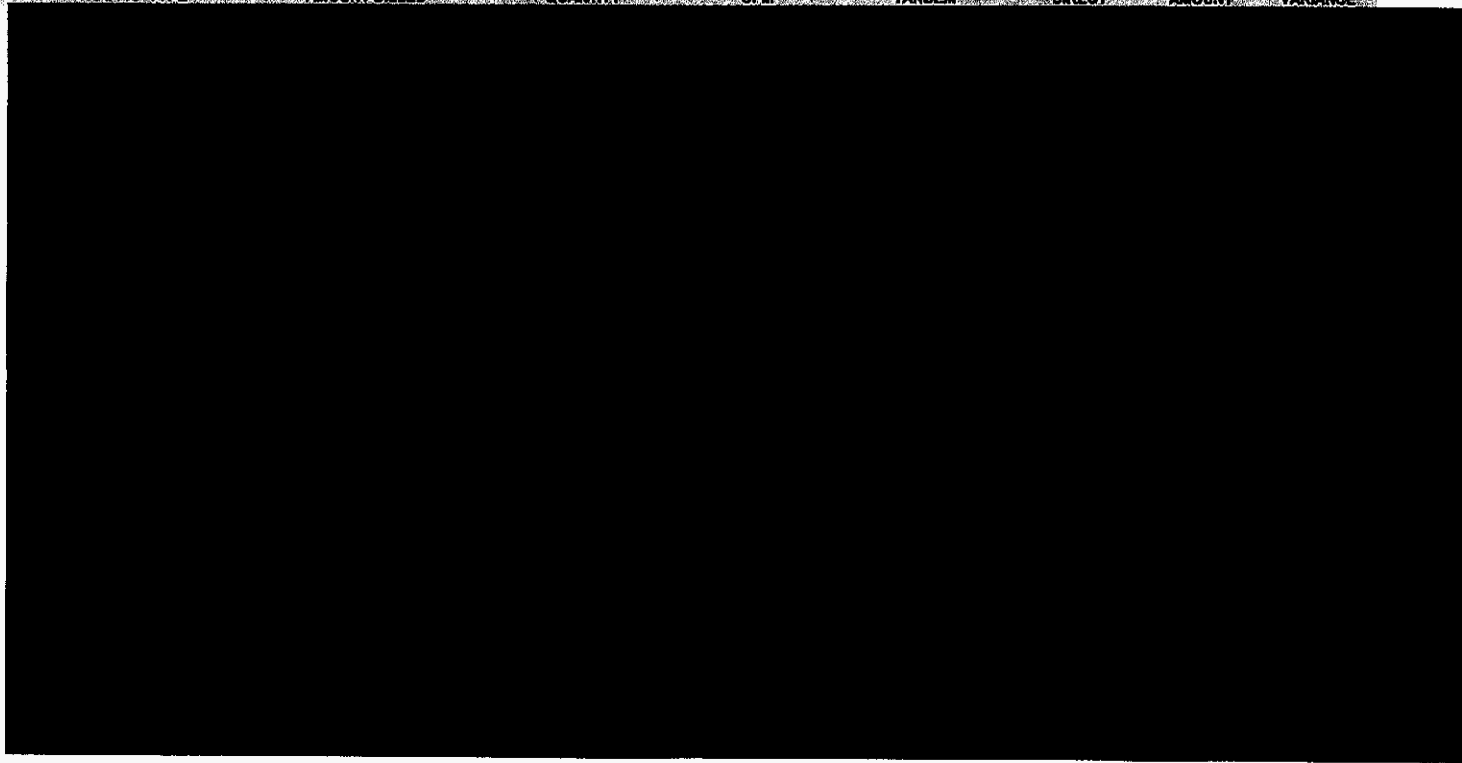


1-Dec-05 FL
1-Jan-06 FL
6-Jan-06 FL
1-Feb-06 FL
1-Mar-06 FL
1-Apr-06 FL
1-May-06 FL
1-Jun-06 FL
1-Jul-06 FL
1-Aug-06 FL
1-Sep-06 FL
1-Oct-06 FL
1-Nov-06 FL
1-Dec-06 FL
1-Jan-07 FL
1-Feb-07 FL
1-Mar-07 FL
1-Apr-07 FL
1-May-07 FL



BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CFM	AGREEMENT RATE		AGREEMENT	
						TANDEM	DIRECT	AMOUNT	VARIANCE

1-Jun-07 FL
1-Jul-07 FL
1-Aug-07 FL
1-Sep-07 FL
1-Oct-07 FL
1-Nov-07 FL
1-Dec-07 FL
1-Jan-08 FL
1-Feb-08 FL
1-Mar-08 FL
1-Apr-08 FL
1-May-08 FL
1-Jun-08 FL
1-Jul-08 FL
1-Aug-08 FL
1-Sep-08 FL
1-Oct-08 FL
1-Nov-08 FL
1-Dec-08 FL
1-Jan-09 FL
1-Feb-09 FL
1-Mar-09 FL
1-Apr-09 FL
1-May-09 FL
1-Jun-09 FL
1-Jul-09 FL
1-Aug-09 FL



1-Sep-09 FL
1-Oct-09 FL
1-Nov-09 FL
1-Dec-09 FL
1-Jan-10 FL
1-Feb-10 FL
1-Mar-10 FL
1-Apr-10 FL



MOU - Embarq

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE		AGREEMENT	
						TANDEM	DIRECT	AMOUNT	VARIANCE
01-Jun-05	FL								
01-Jul-05	FL								
01-Jun-06	FL								
01-Jul-06	FL								
01-Aug-06	FL								
01-Sep-06	FL								
01-Oct-06	FL								
01-Nov-06	FL								
01-Dec-06	FL								

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE		AGREEMENT	
						TANDEM	DIRECT	AMOUNT	VARIANCE
01-Jan-07	FL								
01-Feb-07	FL								
01-Jul-07	FL								
01-Feb-09	FL								
01-Mar-09	FL								
01-Apr-09	FL								
01-May-09	FL								
01-Jun-09	FL								
01-Jul-09	FL								
01-Aug-09	FL								
01-Sep-09	FL								
01-Oct-09	FL								
01-Nov-09	FL								
01-Dec-09	FL								
01-Jan-10	FL								
01-Feb-10	FL								
01-Mar-10	FL								
01-Apr-10	FL								
01-Feb-09	FL								
01-Mar-09	FL								
01-Apr-09	FL								
01-May-09	FL								
01-Jun-09	FL								
01-Jul-09	FL								

01-Aug-09	FL
01-Sep-09	FL
01-Oct-09	FL
01-Nov-09	FL
01-Dec-09	FL
01-Jan-10	FL
01-Feb-10	FL
01-Mar-10	FL
01-Apr-10	FL

Embarq MOU
BS MOU
Embarq 8xx
BS 8xx
Totals

1st AT&T AGREEMENT

800 queries

Bill Date	State	BILLED AMOUNT	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
01-May-10	FL						
01-Jun-10	FL						
01-Jul-10	FL						
01-Aug-10	FL						
01-Sep-10	FL						
01-Oct-10	FL						
01-Nov-10	FL						
01-Dec-10	FL						

MOU

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	TANDEM	DIRECT	AGREEMENT AMOUNT	VARIANCE
1-May-10	FL									
1-Jun-10	FL									
1-Jul-10	FL									
1-Aug-10	FL									
1-Sep-10	FL									
1-Oct-10	FL									
1-Nov-10	FL									
1-Dec-10	FL									
1-May-10	FL									
1-Jun-10	FL									
1-Jul-10	FL									
1-Aug-10	FL									
1-Sep-10	FL									
1-Oct-10	FL									
1-Nov-10	FL									

1-Dec-10

FL

MOU
8XX
Total

2ND AT&T AGREEMENT

800 queries

Bill Date	State	BILLED AMOUNT	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
01-Jan-11	FL						
01-Feb-11	FL						
01-Mar-11	FL						
01-Apr-11	FL						
01-May-11	FL						
01-Jun-11	FL						
01-Jul-11	FL						
01-Aug-11	FL						
01-Sep-11	FL						
01-Oct-11	FL						
01-Nov-11	FL						
01-Dec-11	FL						
01-Jan-12	FL						
01-Feb-12	FL						
01-Mar-12	FL						

MOU

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
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1-Jan-11

FL

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
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1-Feb-11

FL

1-Mar-11

FL

1-Apr-11

FL

1-May-11

FL

1-Jun-11

FL

1-Jul-11

FL

1-Aug-11

FL

1-Sep-11

FL

1-Oct-11

FL

1-Nov-11

FL

1-Dec-11

FL

1-Jan-12

FL

1-Feb-12

FL

1-Mar-12

FL

1-Jan-11

FL

1-Feb-11

FL

1-Mar-11

FL

1-Apr-11	FL
1-May-11	FL
1-Jun-11	FL
1-Jul-11	FL
1-Aug-11	FL
1-Sep-11	FL
1-Oct-11	FL
1-Nov-11	FL
1-Dec-11	FL
1-Jan-12	FL
1-Feb-12	FL
1-Mar-12	FL

[REDACTED]	
MOU	
8XX	
Total	

Manual

BILL DATE	STATE	FACE PAGE AMOUNT	CALCULATED ITA AMOUNT	VARIANCE
01-Feb-03	FL	[REDACTED]	[REDACTED]	[REDACTED]
01-Mar-03	FL	[REDACTED]	[REDACTED]	[REDACTED]
01-Feb-03	FL	[REDACTED]	[REDACTED]	[REDACTED]
01-Mar-03	FL	[REDACTED]	[REDACTED]	[REDACTED]
01-Aug-04	FL	[REDACTED]	[REDACTED]	[REDACTED]

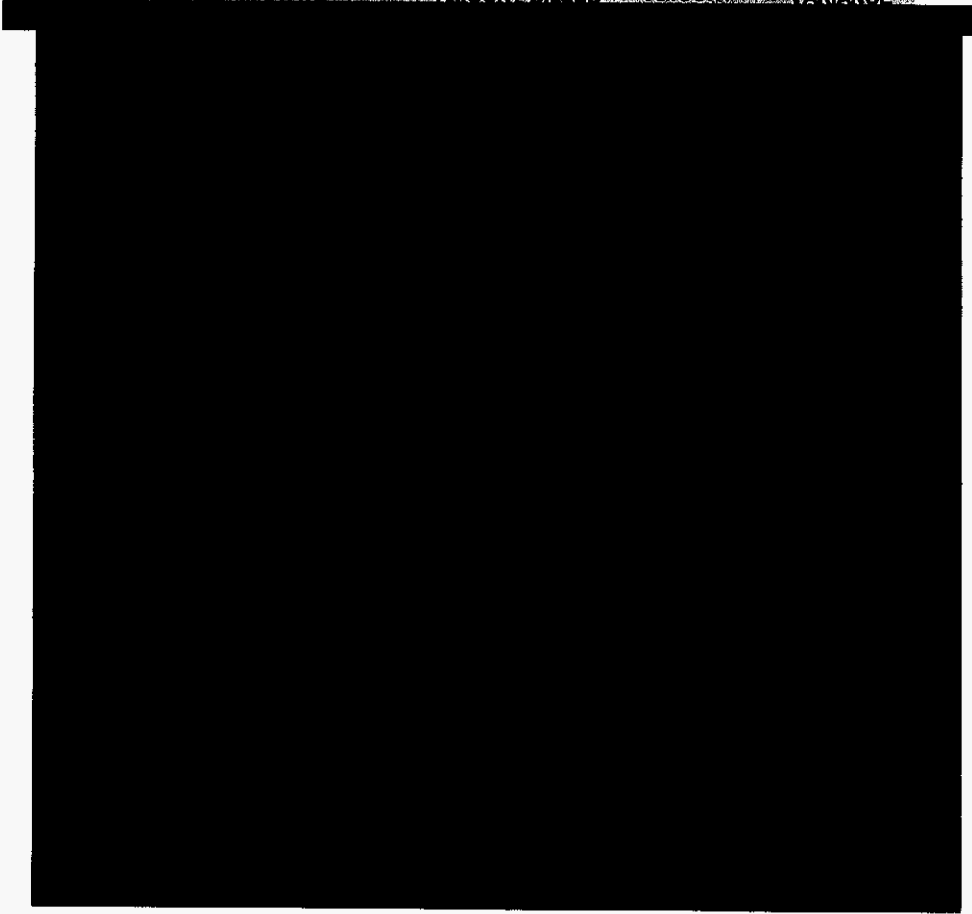
ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) Variance percentages were calculated and applied for each agreement period.
- 4) Applied DeltaCom-Sprint agreement rates from March 2002 - April 2010.
For the Bellsouth rates, 88.39% of the minutes are tandem routed and the average transport mileage for tandem routed traffic was 16 miles.
For the Embarq rates, 9.62% of the minutes are tandem routed and the average transport mileage for tandem routed traffic was 17 miles.
- 5) Applied the 1st DeltaCom-AT&T agreement rates from May 2010 through December 2010.
90.29% of the minutes are tandem routed.
The average transport mileage for the tandem routed traffic was 20 miles
- 6) Applied the 2nd DeltaCom-AT&T agreement rates from January 2011 - current.
The average transport mileage for the tandem routed traffic was 16 miles.
- 7) DeltaCom bills multiple states per BAN; for each BAN a FL intrastate percentage was created by looking at the month before & month after.
That percentage is then applied to the Face Page amount to derive an intrastate amount.

REDACTED

FINANCIAL ANALYSIS	INTRASTATE	VARIANCE	VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS			
MANUAL INVOICE TOTALS			
TOTAL			

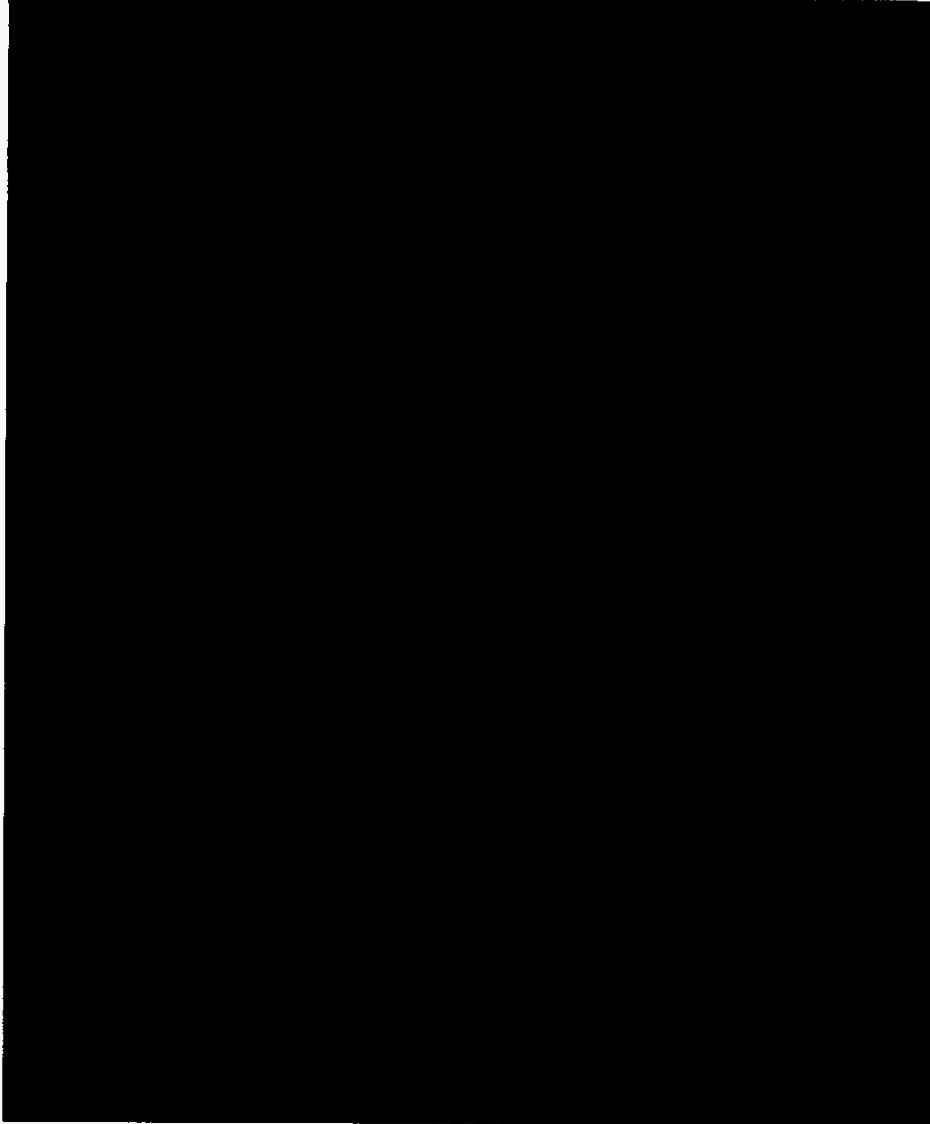
BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
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REDACTED

REDACTED

Docket No. 090538-TP
Ernest Overcharge Analysis Summary
Exhibit DAC-9, Page 2 of 5

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
				

REDACTED

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REDACTED

Docket No. 090538-TP
Ernest Overcharge Analysis Summary
Exhibit DAC-9, Page 3 of 5

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
[REDACTED]				


REDACTED

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REDACTED

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
				

REDACTED

REDACTED

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
[REDACTED]				

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) 6.99% of the minutes are tandem routed.
- 4) The average transport mileage for tandem routed traffic was 9 miles.
- 5) [REDACTED]
- 6) Applied the Ernest - [REDACTED] agreement rates.

REDACTED

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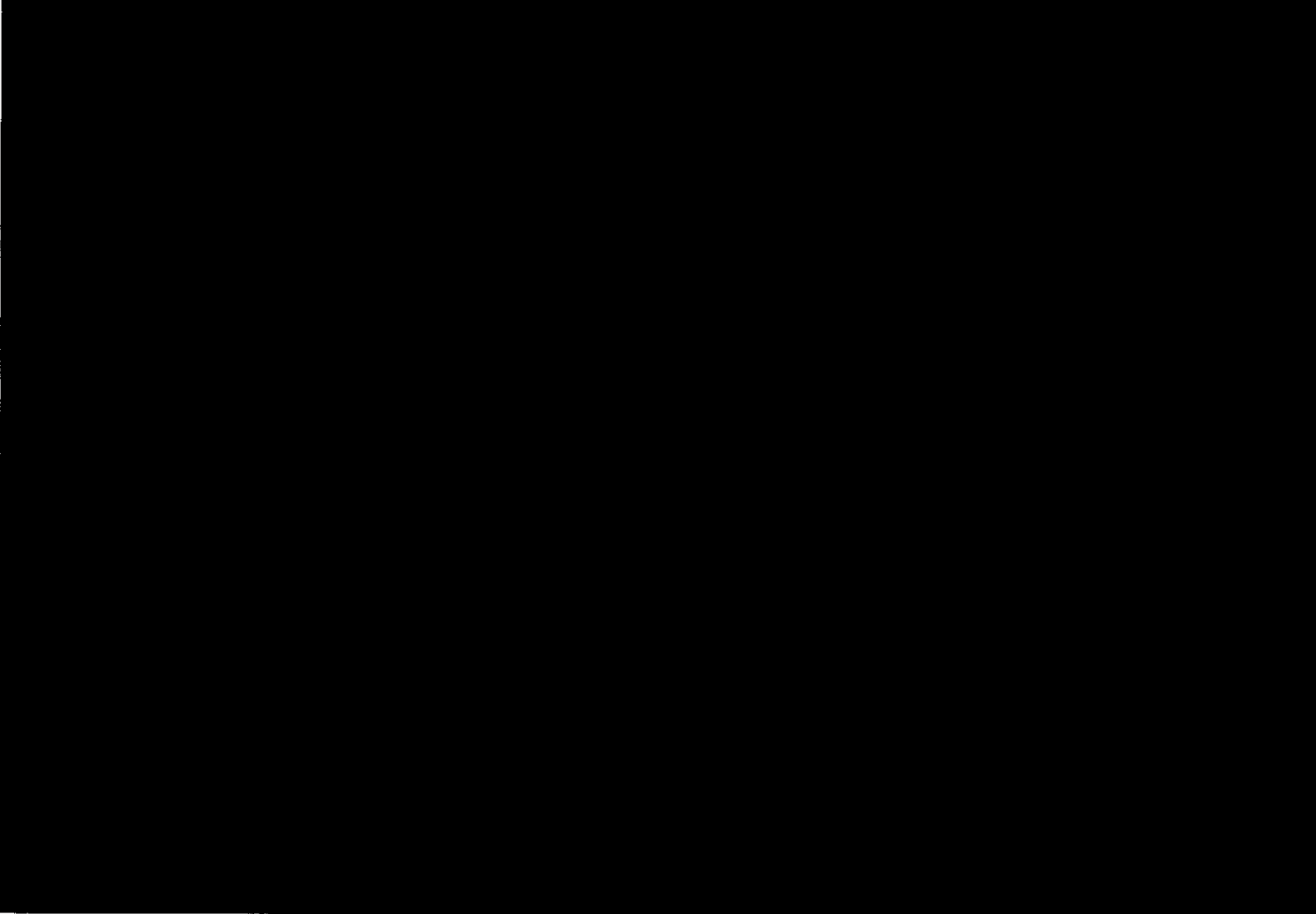
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REDACTED

FINANCIAL ANALYSIS	INTRASTATE	VARIANCE	VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS			
MANUAL INVOICE TOTALS			
TOTAL			

800 queries

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
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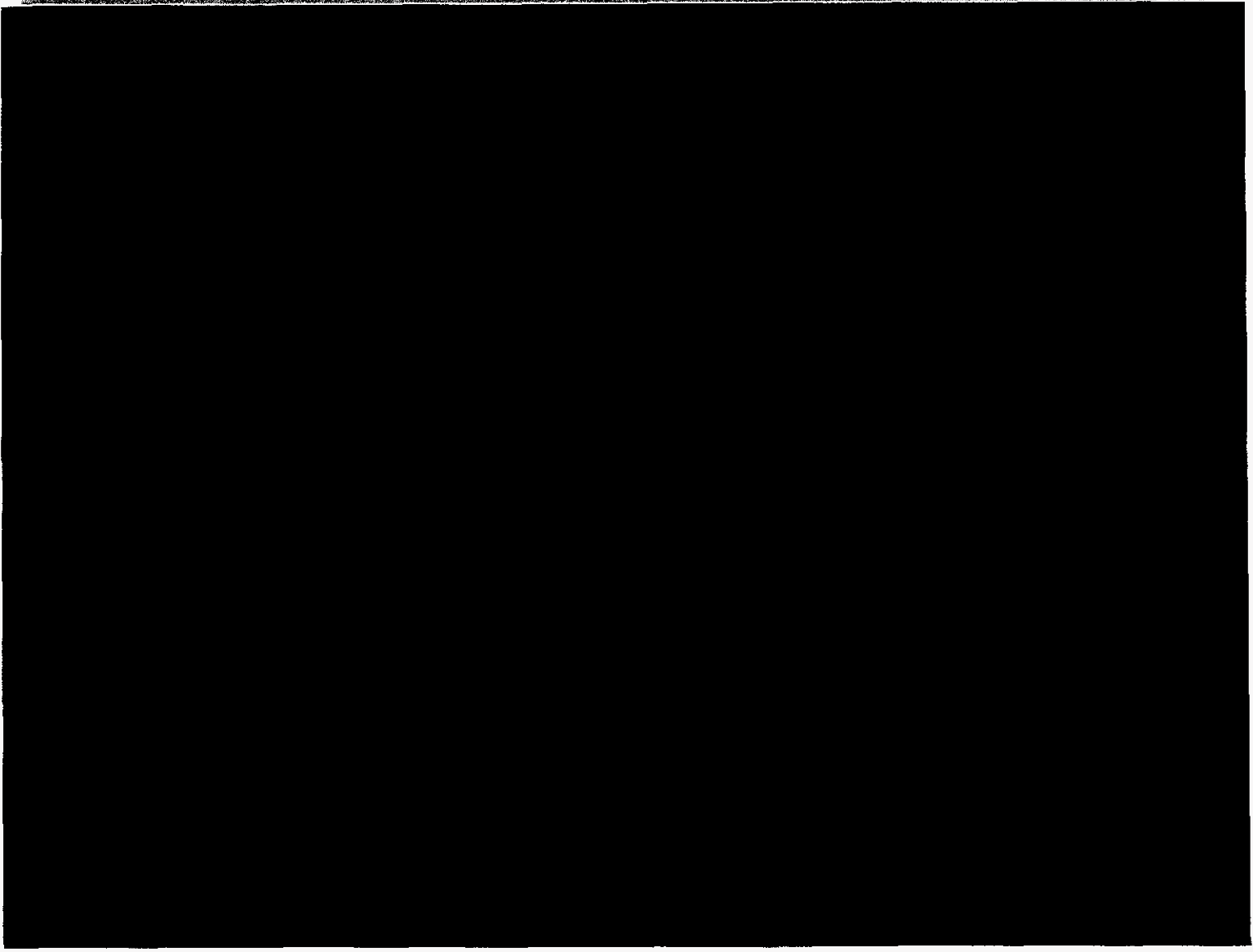
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REDACTED



BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	GPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
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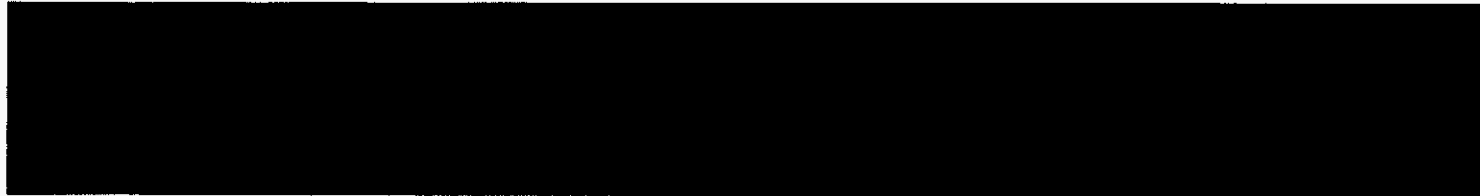
REDACTED

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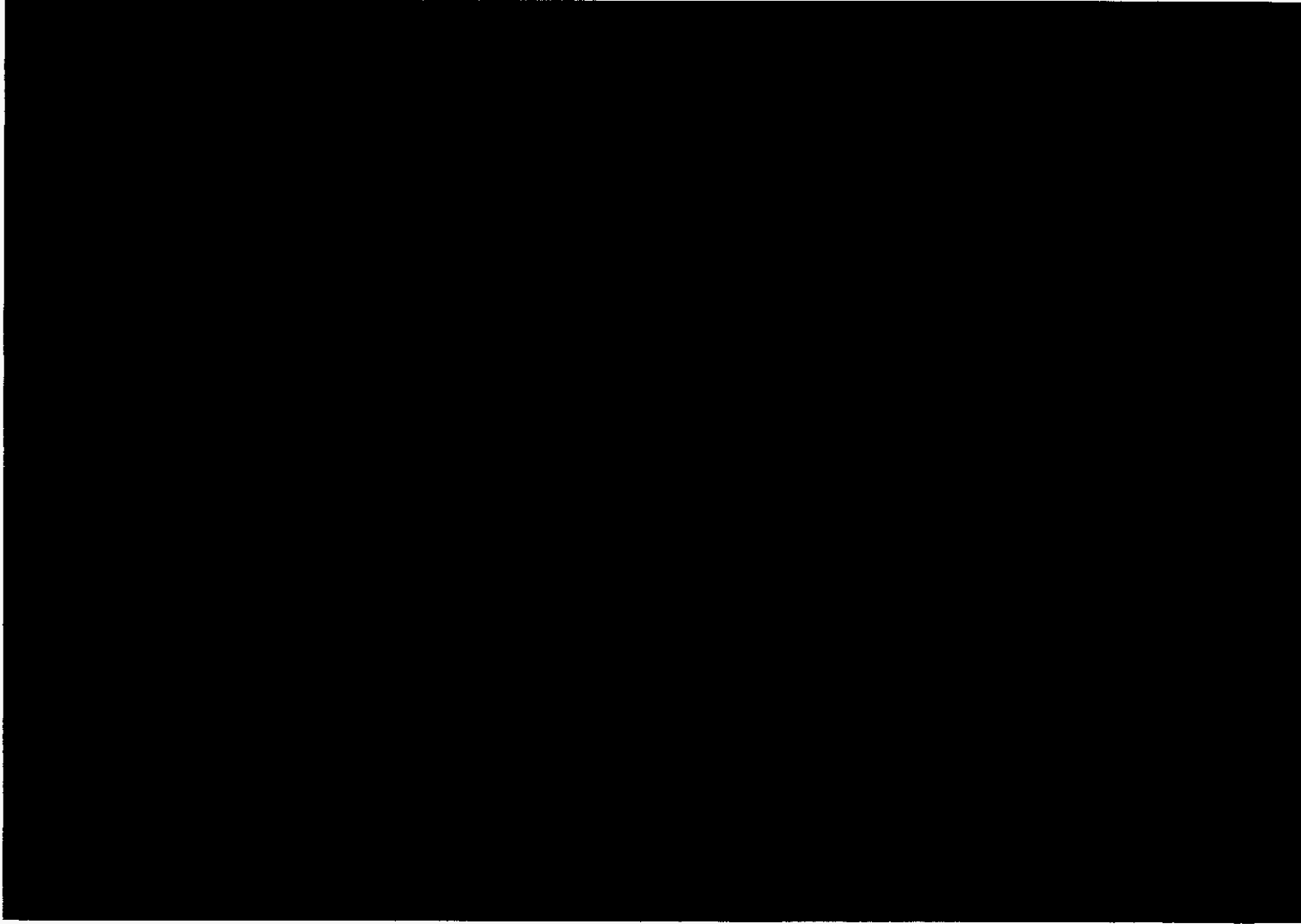
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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	GPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
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REDACTED

FIXED MOU

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
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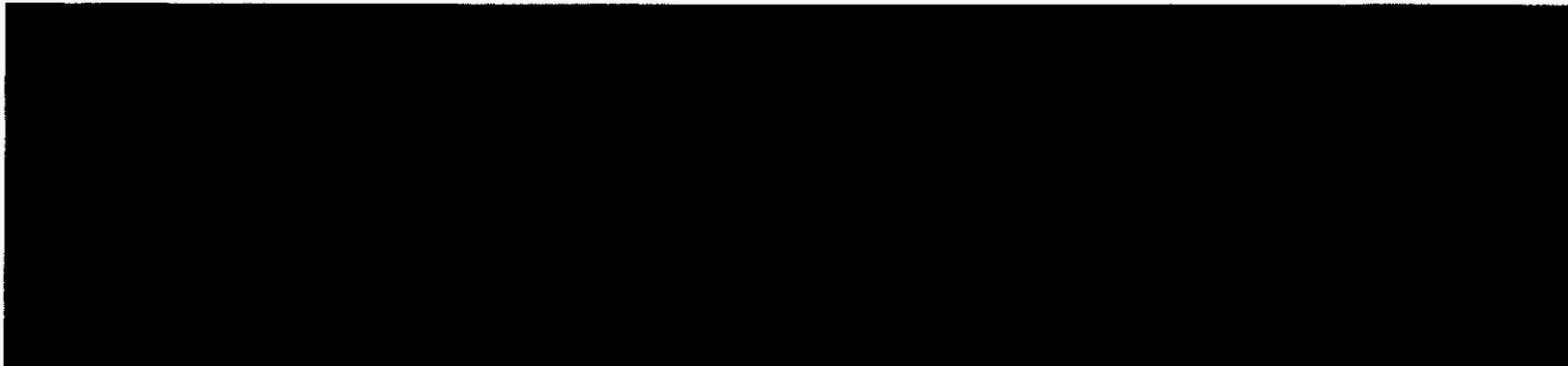
BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
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ILEC RATE

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	TANDEM	DIRECT	AGREEMENT AMOUNT	VARIANCE
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REDACTED

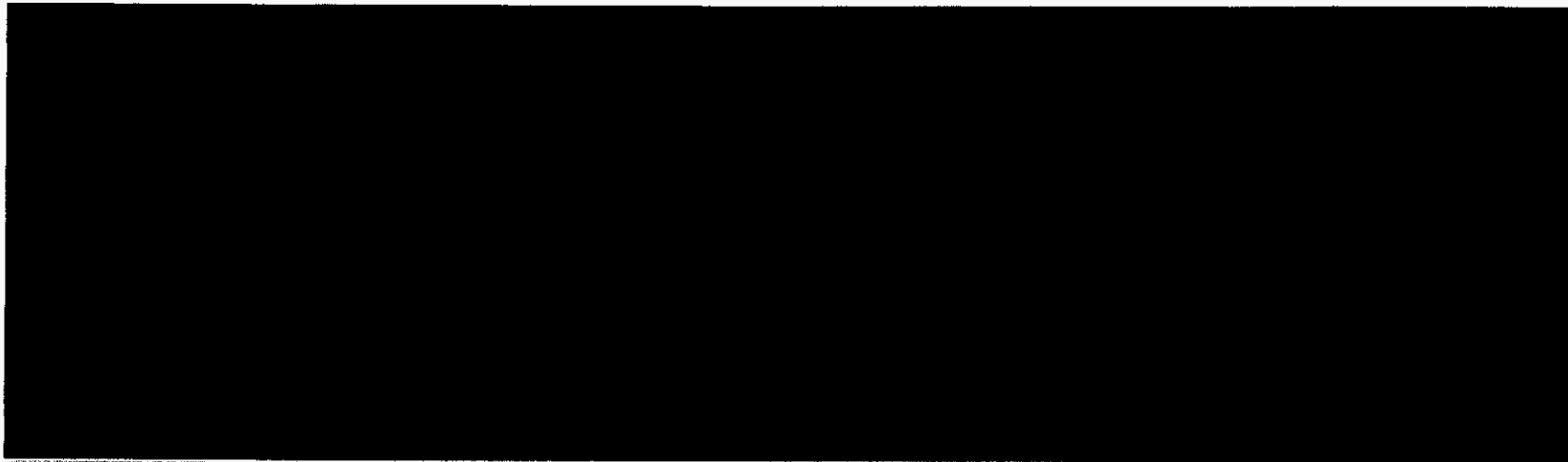
REDACTED



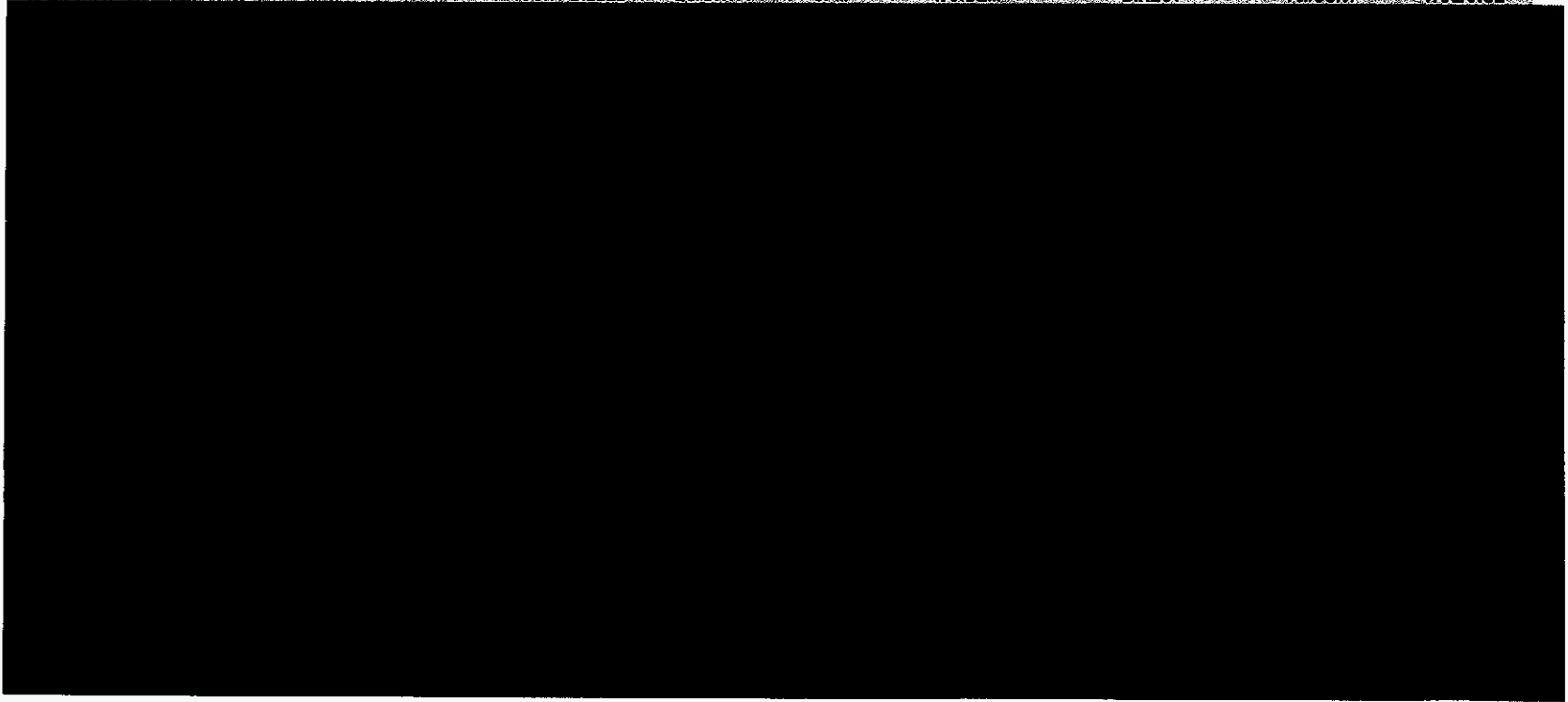
BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	TANDEM	DIRECT	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
[REDACTED]										

REDACTED

REDACTED



BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	GPM	TANDEM	DIRECT	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	TANDEM	DIRECT	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
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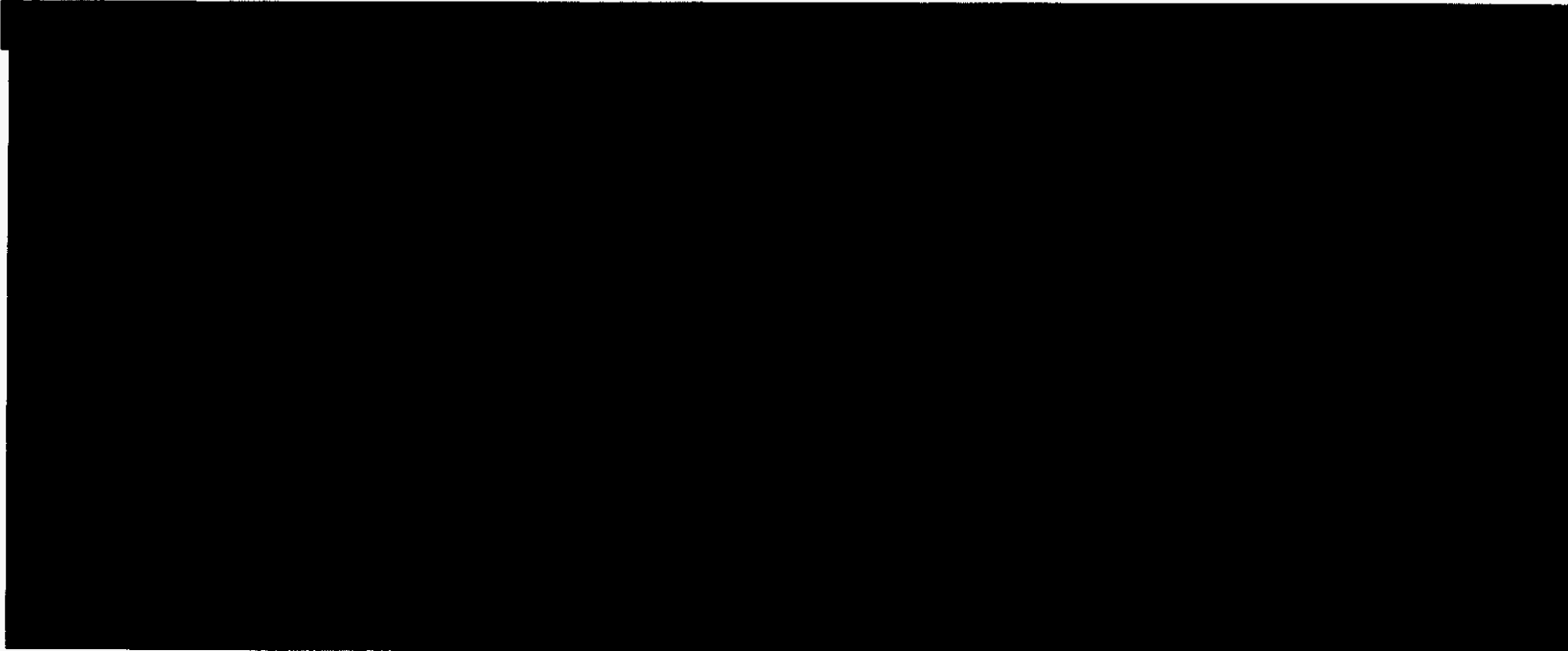


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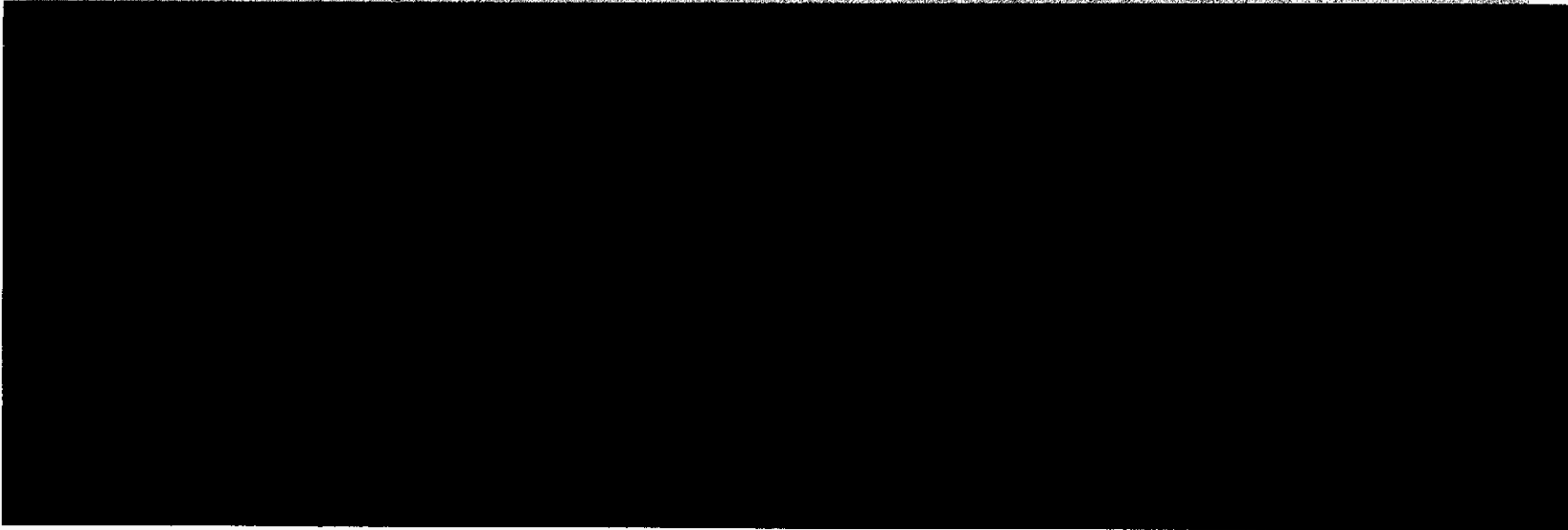
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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	GPM	TANDEM	AGREEMENT RATE	DIRECT	AGREEMENT AMOUNT	VARIANCE
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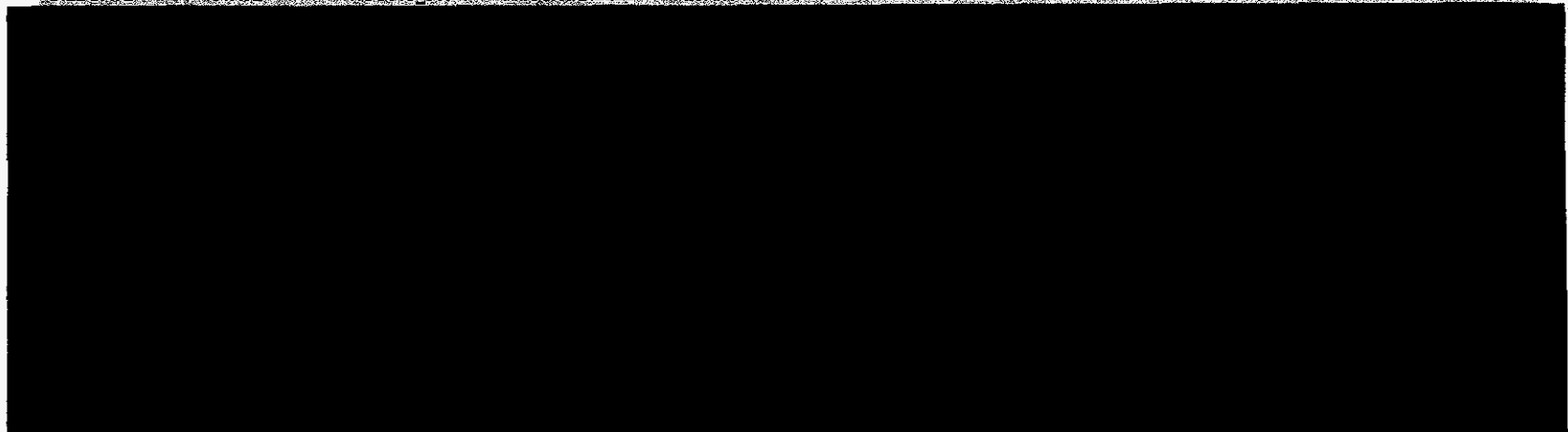


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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	TANDEM	DIRECT	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
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REDACTED

ILEC RATE	[REDACTED]	[REDACTED]
FIXED RATE	[REDACTED]	[REDACTED]
Box	[REDACTED]	[REDACTED]
Totals	[REDACTED]	[REDACTED]

REDACTED

Manual

BILL DATE	STATE	Face Page Amt	Calculated ITA Amt	Variance
[REDACTED]				

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) 6.99% of the minutes are tandem routed.
- 4) The average transport mileage for tandem routed traffic was 9 miles.
- 5) [REDACTED]
- 6) Applied the Ernest - [REDACTED] rates.

REDACTED

REDACTED

FINANCIAL ANALYSIS	INTRASTATE	VARIANCE	VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS	[REDACTED]		
MANUAL INVOICE TOTALS	[REDACTED]		
TOTAL	[REDACTED]		

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
[REDACTED]				

REDACTED

REDACTED

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
[REDACTED]				

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) 8.19% of the minutes are tandem routed.
- 4) The average transport mileage for tandem routed traffic was 8 miles.
- 5) [REDACTED]
- 6) Applied the Flatel - [REDACTED] rates.

REDACTED

REDACTED

FINANCIAL ANALYSIS	INTRASTATE	VARIANCE	VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS			
MANUAL INVOICE TOTALS			
TOTAL			

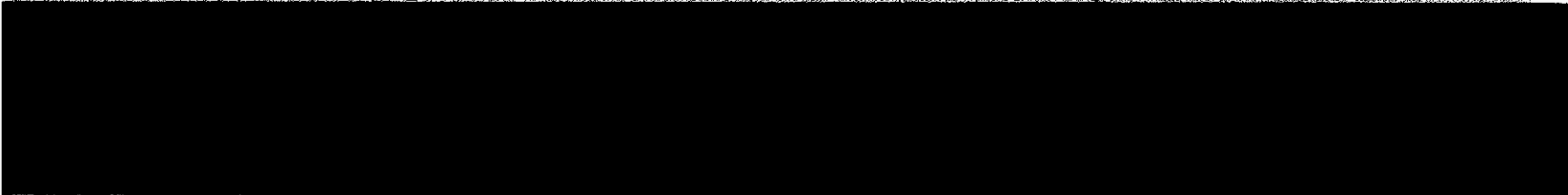
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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	Agreement Rate	Agreement Amt	VARIANCE
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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT	VARIANCE
						TANDEM	DIRECT	AMOUNT



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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	TANDEM	AGREEMENT RATE	DIRECT	AGREEMENT AMOUNT	VARIANCE
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		Totals								

Manual

BILL DATE	STATE	FACE PAGE AMOUNT	CALCULATED ITA AMOUNT	VARIANCE

REDACTED

BILL DATE	STATE	FACE PAGE AMOUNT	CALCULATED ITA AMOUNT	VARIANCE
[REDACTED]				

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) 8.19% of the minutes are tandem routed.
- 4) The average transport mileage for tandem routed traffic was 8 miles.
- 5) [REDACTED]
- 6) Applied the Flatel [REDACTED] rates.

REDACTED

FINANCIAL ANALYSIS	INTRASTATE	VARIANCE	VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS			
MANUAL INVOICE TOTALS			
TOTAL			

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
	FL			
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BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
	FL			
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ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) 7.35% of the minutes are tandem routed.
- 4) The average transport mileage for tandem routed traffic was 15 miles.
- 5) [REDACTED]
- 6) Applied the Granite - AT&T agreement rates.



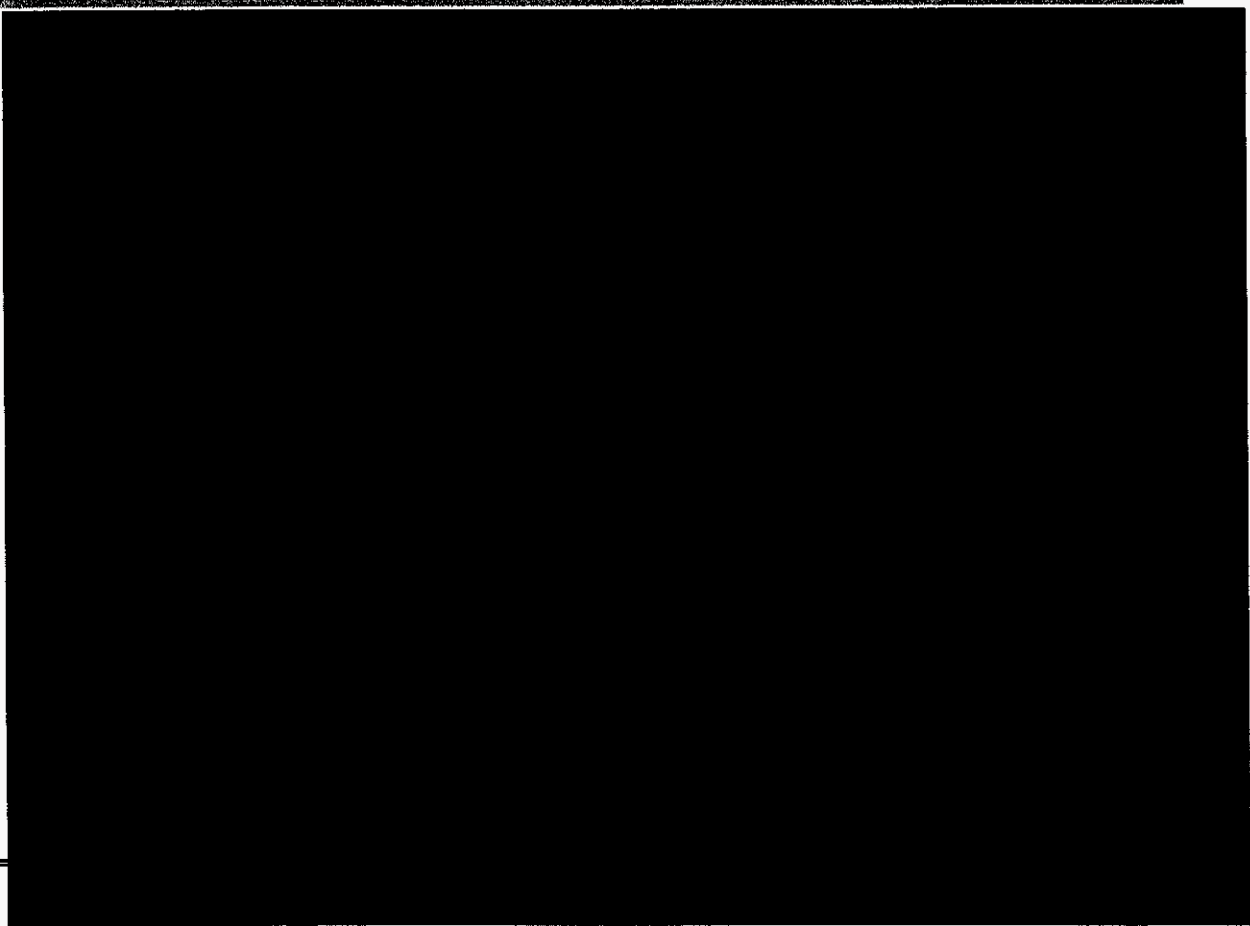
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STATE TRAFFIC TYPE AMOUNT IN DOLLARS WEIGHT OR VOLUME IN CUBIC FEET OR METERS



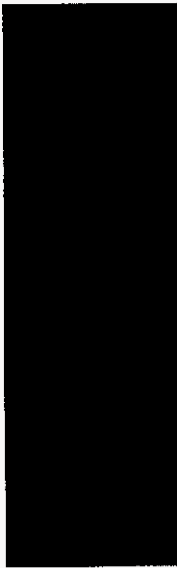
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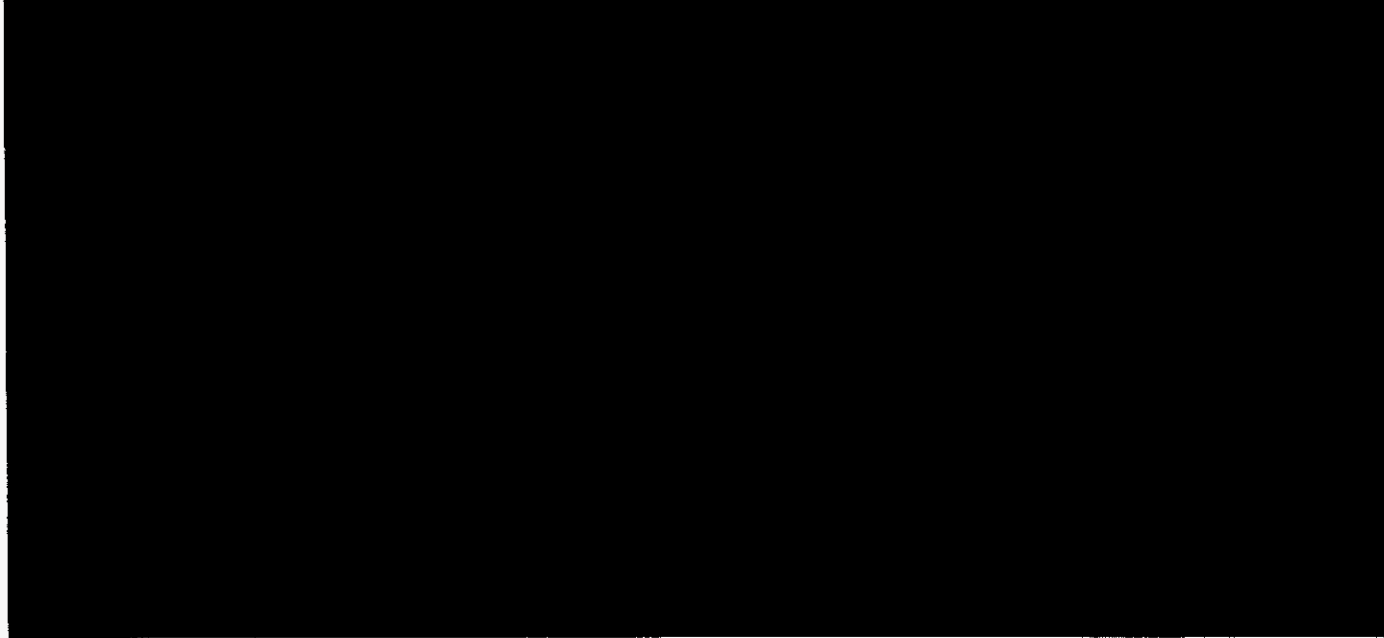
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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	GPM	TANDEN	DIRECT	AGGREGATE AMOUNT	VARIANCE
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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	GPM	TANDEM	DIRECT	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
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ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) 7.35% of the minutes are tandem routed.
- 4) The average transport mileage for tandem routed traffic was 15 miles.
- 5) [REDACTED]
- 6) Applied the Granite - AT&T agreement rates.

REDACTED

Docket No. 090538-TP
MCI Overcharge Summary
Exhibit DAC-15, Page 1 of 2

FINANCIAL ANALYSIS	INTRASTATE BILLED AMOUNT	VARIANCE AMOUNT	VARIANCE PERCENT
ELECTRONIC INVOICE TOTALS			
MANUAL INVOICE TOTALS			
TOTAL			

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
10-Mar-04	FL			
10-Apr-04	FL			
10-May-04	FL			
10-Jun-04	FL			
10-Jul-04	FL			
10-Aug-04	FL			
10-Sep-04	FL			
10-Oct-04	FL			
10-Nov-04	FL			
10-Dec-04	FL			
10-Jan-05	FL			
10-Feb-05	FL			
10-Mar-05	FL			
10-Apr-05	FL			
10-May-05	FL			
10-Jun-05	FL			
10-Jul-05	FL			
10-Aug-05	FL			
10-Sep-05	FL			
10-Oct-05	FL			
10-Nov-05	FL			
10-Dec-05	FL			
10-Jan-06	FL			

REDACTED

REDACTED

Docket No. 090538-TP
MCI Overcharge Summary
Exhibit DAC-15, Page 2 of 2

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
10-Feb-06	FL			
10-Mar-06	FL			
10-Apr-06	FL			
10-May-06	FL			
10-Jun-06	FL			
10-Jul-06	FL			
10-Aug-06	FL			
10-Sep-06	FL			
10-Oct-06	FL			
10-Nov-06	FL			
10-Dec-06	FL			
10-Jan-07	FL			
10-Feb-07	FL			

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) Applied the MCI-AT&T agreement rates.

REDACTED

REDACTED

FINANCIAL ANALYSIS	INTRASTATE BILLED AMOUNT	VARIANCE AMOUNT	VARIANCE PERCENT
ELECTRONIC INVOICE TOTALS \$			
MANUAL INVOICE TOTALS \$			
TOTAL \$			

800 queries

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
10-Mar-04	FL							
10-Apr-04	FL							
10-May-04	FL							
10-Jun-04	FL							
10-Jul-04	FL							
10-Aug-04	FL							
10-Sep-04	FL							
10-Oct-04	FL							
10-Nov-04	FL							
10-Dec-04	FL							
10-Jan-05	FL							
10-Feb-05	FL							
10-Mar-05	FL							
10-Apr-05	FL							
10-May-05	FL							
10-Jun-05	FL							
10-Jul-05	FL							
10-Aug-05	FL							
10-Sep-05	FL							
10-Oct-05	FL							
10-Nov-05	FL							
10-Dec-05	FL							
10-Jan-06	FL							
10-Feb-06	FL							
10-Mar-06	FL							
10-Apr-06	FL							
10-May-06	FL							
10-Jun-06	FL							
10-Jul-06	FL							
10-Aug-06	FL							
10-Sep-06	FL							
10-Oct-06	FL							

REDACTED

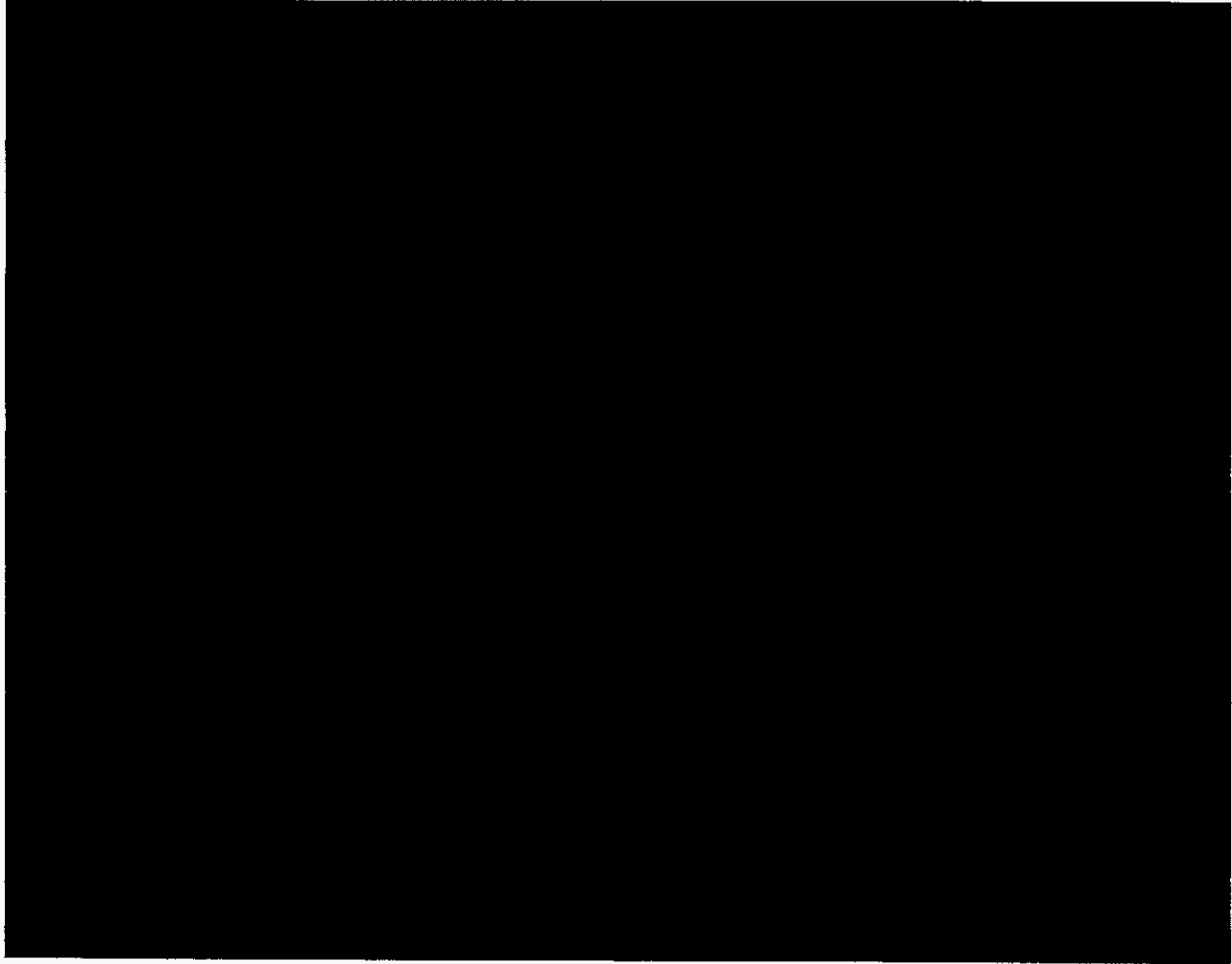
REDACTED

BILL DATE	STATE	TRAFFIC_TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
10-Nov-06	FL							
10-Dec-06	FL							
10-Jan-07	FL							
10-Feb-07	FL							



MOU

BILL DATE	STATE	TRAFFIC_TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
10-Mar-04	FL							
10-Apr-04	FL							
10-May-04	FL							
10-Jun-04	FL							
10-Jul-04	FL							
10-Aug-04	FL							
10-Sep-04	FL							
10-Oct-04	FL							
10-Nov-04	FL							
10-Dec-04	FL							
10-Jan-05	FL							
10-Feb-05	FL							
10-Mar-05	FL							
10-Apr-05	FL							
10-May-05	FL							
10-Jun-05	FL							
10-Jul-05	FL							
10-Aug-05	FL							
10-Sep-05	FL							
10-Oct-05	FL							
10-Nov-05	FL							
10-Dec-05	FL							
10-Jan-06	FL							
10-Feb-06	FL							
10-Mar-06	FL							
10-Apr-06	FL							
10-May-06	FL							
10-Jun-06	FL							
10-Jul-06	FL							
10-Aug-06	FL							
10-Sep-06	FL							



REDACTED

REDACTED

Docket No. 090538-TP
MCI Overcharge Analysis Detail
Exhibit DAC-16, Page 3 of 4

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
10-Oct-06	FL							
10-Nov-06	FL							
10-Dec-06	FL							
10-Jan-07	FL							
10-Feb-07	FL							
10-Mar-04	FL							
10-Apr-04	FL							
10-May-04	FL							
10-Jun-04	FL							
10-Jul-04	FL							
10-Aug-04	FL							
10-Sep-04	FL							
10-Oct-04	FL							
10-Nov-04	FL							
10-Dec-04	FL							
10-Jan-05	FL							
10-Feb-05	FL							
10-Mar-05	FL							
10-Apr-05	FL							
10-May-05	FL							
10-Jun-05	FL							
10-Jul-05	FL							
10-Aug-05	FL							
10-Sep-05	FL							
10-Oct-05	FL							
10-Nov-05	FL							
10-Dec-05	FL							
10-Jan-06	FL							
10-Feb-06	FL							
10-Mar-06	FL							
10-Apr-06	FL							
10-May-06	FL							
10-Jun-06	FL							
10-Jul-06	FL							
10-Aug-06	FL							
10-Sep-06	FL							
10-Oct-06	FL							
10-Nov-06	FL							
10-Dec-06	FL							

REDACTED

REDACTED

BILL DATE	STATE	TRAFFIC_TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
10-Jan-07	FL							
10-Feb-07	FL							

Manual

BILL DATE	STATE	FACE PAGE AMOUNT	CALCULATED ITA AMOUNT
10-Jan-06	FL		
10-Jan-06	FL		
10-Sep-05	FL		
10-Sep-05	FL		
Total Manual Variance			

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) Applied the MCI-AT&T agreement rates.

REDACTED

PRIVILEGED AND CONFIDENTIAL

REDACTED



REDACTED

REDACTED

Financial Analysis

	Intrastate Billed Am	
Electronic Invoice Totals		
Manual Invoice Totals		
Total		

BILL DATE	AMOUNT BILLED
10-Mar-04	
10-Apr-04	
10-May-04	
10-Jun-04	
10-Jul-04	
10-Aug-04	
10-Sep-04	
10-Oct-04	
10-Nov-04	
10-Dec-04	
10-Jan-05	
10-Feb-05	
10-Mar-05	
10-Apr-05	
10-May-05	
10-Jun-05	
10-Jul-05	
10-Aug-05	
10-Sep-05	
10-Oct-05	
10-Nov-05	
10-Dec-05	
10-Jan-06	

REDACTED

BILL DATE	AMOUNT BILLED
10-Feb-06	
10-Mar-06	
10-Apr-06	
10-May-06	
10-Jun-06	
10-Jul-06	
10-Aug-06	
10-Sep-06	
10-Oct-06	
10-Nov-06	
10-Dec-06	
10-Jan-07	
10-Feb-07	

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) Applied the MCI-AT&T [REDACTED]

REDACTED

Financial Analysis

	Intrastate Billed Amt	[REDACTED]	[REDACTED]
Electronic Invoice Totals		[REDACTED]	
Manual Invoice Totals		[REDACTED]	
Total		[REDACTED]	

800 queries

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM
10-Mar-04	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Apr-04	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-May-04	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Jun-04	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Jul-04	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Aug-04	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Sep-04	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Oct-04	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Nov-04	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Dec-04	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Jan-05	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Feb-05	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Mar-05	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Apr-05	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-May-05	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Jun-05	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Jul-05	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Aug-05	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Sep-05	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Oct-05	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Nov-05	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Dec-05	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Jan-06	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Feb-06	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10-Mar-06	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

REDACTED

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	GPM
10-Apr-06	FL				
10-May-06	FL				
10-Jun-06	FL				
10-Jul-06	FL				
10-Aug-06	FL				
10-Sep-06	FL				
10-Oct-06	FL				
10-Nov-06	FL				
10-Dec-06	FL				
10-Jan-07	FL				
10-Feb-07	FL				

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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	GPM
10-Mar-04	FL				
10-Apr-04	FL				
10-May-04	FL				
10-Jun-04	FL				
10-Jul-04	FL				
10-Aug-04	FL				
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10-Jan-05	FL				
10-Feb-05	FL				
10-Mar-05	FL				
10-Apr-05	FL				
10-May-05	FL				
10-Jun-05	FL				
10-Jul-05	FL				

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	UNIT		
10-Aug-05	FL						
10-Sep-05	FL						
10-Oct-05	FL						
10-Nov-05	FL						
10-Dec-05	FL						
10-Jan-06	FL						
10-Feb-06	FL						
10-Mar-06	FL						
10-Apr-06	FL						
10-May-06	FL						
10-Jun-06	FL						
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10-Sep-04	FL						
10-Oct-04	FL						
10-Nov-04	FL						
10-Dec-04	FL						
10-Jan-05	FL						
10-Feb-05	FL						
10-Mar-05	FL						

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPA
10-Apr-05	FL				
10-May-05	FL				
10-Jun-05	FL				
10-Jul-05	FL				
10-Aug-05	FL				
10-Sep-05	FL				
10-Oct-05	FL				
10-Nov-05	FL				
10-Dec-05	FL				
10-Jan-06	FL				
10-Feb-06	FL				
10-Mar-06	FL				
10-Apr-06	FL				
10-May-06	FL				
10-Jun-06	FL				
10-Jul-06	FL				
10-Aug-06	FL				
10-Sep-06	FL				
10-Oct-06	FL				
10-Nov-06	FL				
10-Dec-06	FL				
10-Jan-07	FL				
10-Feb-07	FL				
		MOU			
		8xx			
		Totals			

Manual



BILL DATE	STATE	CALCULATED ITA AMT
10-Jan-06	FL	
10-Jan-06	FL	

10-Sep-05
10-Sep-05

FL
FL



ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) Applied the MCI-AT&T  

REDACTED

FINANCIAL ANALYSIS	INTRASTATE	VARIANCE	VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS			
MANUAL INVOICE TOTALS			
TOTAL			

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
21-Jun-02	FL			
21-Jul-02	FL			
21-Aug-02	FL			
21-Sep-02	FL			
21-Oct-02	FL			
21-Nov-02	FL			
21-Dec-02	FL			
21-Jan-03	FL			
21-Feb-03	FL			
21-Mar-03	FL			
21-Apr-03	FL			
21-May-03	FL			
21-Jun-03	FL			
21-Jul-03	FL			
21-Aug-03	FL			
21-Sep-03	FL			
21-Oct-03	FL			
21-Nov-03	FL			
21-Dec-03	FL			
21-Jan-04	FL			
21-Feb-04	FL			
21-Mar-04	FL			
21-Apr-04	FL			
21-May-04	FL			
21-Jun-04	FL			
21-Jul-04	FL			
21-Aug-04	FL			

REDACTED

REDACTED

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
21-Sep-04	FL			
21-Oct-04	FL			
21-Nov-04	FL			
21-Dec-04	FL			
21-Jan-05	FL			
21-Feb-05	FL			
21-Mar-05	FL			
21-Apr-05	FL			
21-May-05	FL			
21-Jun-05	FL			
21-Jul-05	FL			
21-Aug-05	FL			
21-Sep-05	FL			
21-Oct-05	FL			
21-Nov-05	FL			
21-Dec-05	FL			
21-Jan-06	FL			
21-Feb-06	FL			
21-Mar-06	FL			
21-Apr-06	FL			
21-May-06	FL			
21-Jun-06	FL			
21-Jul-06	FL			
21-Aug-06	FL			
21-Sep-06	FL			
21-Oct-06	FL			
21-Nov-06	FL			
21-Dec-06	FL			
21-Jan-07	FL			
21-Feb-07	FL			
21-Mar-07	FL			
21-Apr-07	FL			
21-May-07	FL			
21-Jun-07	FL			

REDACTED

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REDACTED

BILL DATE	STATE	AMOUNT	IN	RE	AGREEMENT	CHARGE
21-Jul-07	FL					
21-Aug-07	FL					
21-Sep-07	FL					
21-Oct-07	FL					
21-Nov-07	FL					
21-Dec-07	FL					
21-Jan-08	FL					
21-Feb-08	FL					
21-Mar-08	FL					
21-Apr-08	FL					
21-May-08	FL					
21-Jun-08	FL					
21-Jul-08	FL					
21-Aug-08	FL					
21-Sep-08	FL					
21-Oct-08	FL					
21-Nov-08	FL					
21-Dec-08	FL					
21-Jan-09	FL					
21-Feb-09	FL					
21-Mar-09	FL					
21-Apr-09	FL					
21-May-09	FL					
21-Jun-09	FL					
21-Jul-09	FL					
21-Aug-09	FL					
21-Sep-09	FL					
21-Oct-09	FL					
21-Nov-09	FL					
21-Dec-09	FL					
21-Jan-10	FL					
21-Feb-10	FL					
21-Mar-10	FL					
21-Apr-10	FL					

REDACTED

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
21-May-10	FL			
21-Jun-10	FL			
21-Jul-10	FL			
21-Aug-10	FL			
21-Sep-10	FL			
21-Oct-10	FL			
21-Nov-10	FL			
21-Dec-10	FL			
21-Jan-11	FL			
21-Feb-11	FL			
21-Mar-11	FL			
21-Apr-11	FL			
21-May-11	FL			
21-Jun-11	FL			
21-Jul-11	FL			
21-Aug-11	FL			
21-Sep-11	FL			
21-Oct-11	FL			
21-Nov-11	FL			
21-Dec-11	FL			
21-Jan-12	FL			
21-Feb-12	FL			
21-Mar-12	FL			

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) 10.29% of the electronic minutes are tandem routed.
- 4) The average transport mileage for tandem routed traffic was 14 miles.
- 5) [REDACTED]
- 6) Applied the Navigator - AT&T agreement rates.

REDACTED

REDACTED

Docket No. 090538-TP
Navigator Overcharge Analysis Detail
Exhibit DAC-21, Page 1 of 11

FINANCIAL ANALYSIS	INTRASTATE	VARIANCE	VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS \$			
MANUAL INVOICE TOTALS \$			
TOTAL \$			

800 queries

BILL DATE	STATE	TRAFFIC_TYPE	AMOUNT_BILLED	QUANTITY	GPM	AGREEMENT_RATE	AGREEMENT_AMOUNT	VARIANCE
21-Nov-03	FL							
21-Dec-03	FL							
21-Jan-04	FL							
21-Feb-04	FL							
21-Mar-04	FL							
21-Apr-04	FL							
21-May-04	FL							
21-Jun-04	FL							
21-Jul-04	FL							
21-Aug-04	FL							
21-Sep-04	FL							
21-Oct-04	FL							
21-Nov-04	FL							
21-Dec-04	FL							
21-Jan-05	FL							
21-Feb-05	FL							
21-Mar-05	FL							
21-Apr-05	FL							
21-May-05	FL							
21-Jun-05	FL							
21-Jul-05	FL							
21-Aug-05	FL							
21-Sep-05	FL							
21-Oct-05	FL							
21-Nov-05	FL							
21-Dec-05	FL							
21-Jan-06	FL							
21-Feb-06	FL							
21-Mar-06	FL							
21-Apr-06	FL							
21-May-06	FL							

REDACTED

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
21-Jun-06	FL							
21-Jul-06	FL							
21-Aug-06	FL							
21-Sep-06	FL							
21-Oct-06	FL							
21-Nov-06	FL							
21-Dec-06	FL							
21-Jan-07	FL							
21-Feb-07	FL							
21-Mar-07	FL							
21-Apr-07	FL							
21-May-07	FL							
21-Jun-07	FL							
21-Jul-07	FL							
21-Aug-07	FL							
21-Sep-07	FL							
21-Oct-07	FL							
21-Nov-07	FL							
21-Dec-07	FL							
21-Jan-08	FL							
21-Feb-08	FL							
21-Mar-08	FL							
21-Apr-08	FL							
21-May-08	FL							
21-Jun-08	FL							
21-Jul-08	FL							
21-Aug-08	FL							
21-Sep-08	FL							
21-Oct-08	FL							
21-Nov-08	FL							
21-Dec-08	FL							
21-Jan-09	FL							
21-Feb-09	FL							
21-Mar-09	FL							
21-Apr-09	FL							
21-May-09	FL							
21-Jun-09	FL							
21-Jul-09	FL							

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
21-Aug-09	FL							
21-Sep-09	FL							
21-Oct-09	FL							
21-Nov-09	FL							
21-Dec-09	FL							
21-Jan-10	FL							
21-Feb-10	FL							
21-Mar-10	FL							
21-Apr-10	FL							
21-May-10	FL							
21-Jun-10	FL							
21-Jul-10	FL							
21-Aug-10	FL							
21-Sep-10	FL							
21-Oct-10	FL							
21-Nov-10	FL							
21-Dec-10	FL							
21-Jan-11	FL							
21-Feb-11	FL							
21-Mar-11	FL							
21-Apr-11	FL							
21-May-11	FL							
21-Jun-11	FL							
21-Jul-11	FL							
21-Aug-11	FL							
21-Sep-11	FL							
21-Oct-11	FL							
21-Nov-11	FL							
21-Dec-11	FL							
21-Jan-12	FL							
21-Feb-12	FL							
21-Mar-12	FL							

MOU

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
						TANDEM	DIRECT	
21-Nov-03	FL							

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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	TANDEM	DIRECT	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
21-Feb-10	FL									
21-Mar-10	FL									
21-Apr-10	FL									
21-May-10	FL									
21-Jun-10	FL									
21-Jul-10	FL									
21-Aug-10	FL									
21-Sep-10	FL									
21-Oct-10	FL									
21-Nov-10	FL									
21-Dec-10	FL									
21-Jan-11	FL									
21-Feb-11	FL									
21-Mar-11	FL									
21-Apr-11	FL									
21-May-11	FL									
21-Jun-11	FL									
21-Jul-11	FL									
21-Aug-11	FL									
21-Sep-11	FL									
21-Oct-11	FL									
21-Nov-11	FL									
21-Dec-11	FL									
21-Jan-12	FL									
21-Feb-12	FL									
21-Mar-12	FL									
21-Nov-03	FL									
21-Dec-03	FL									
21-Jan-04	FL									
21-Feb-04	FL									
21-Mar-04	FL									
21-Apr-04	FL									
21-May-04	FL									
21-Jun-04	FL									
21-Jul-04	FL									
21-Aug-04	FL									
21-Sep-04	FL									

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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE		AGREEMENT	
						TANDEM	DIRECT	AMOUNT	VARIANCE
21-Dec-10	FL								
21-Jan-11	FL								
21-Feb-11	FL								
21-Mar-11	FL								
21-Apr-11	FL								
21-May-11	FL								
21-Jun-11	FL								
21-Jul-11	FL								
21-Aug-11	FL								
21-Sep-11	FL								
21-Oct-11	FL								
21-Nov-11	FL								
21-Dec-11	FL								
21-Jan-12	FL								
21-Feb-12	FL								
21-Mar-12	FL								

Manual

BILL DATE	STATE	FACE PAGE	CALCULATED ITA	VARIANCE
		AMOUNT	AMT	
21-Jun-02	FL			
21-Jun-02	FL			
21-Jul-02	FL			
21-Jul-02	FL			
21-Aug-02	FL			
21-Aug-02	FL			
21-Sep-02	FL			
21-Sep-02	FL			
21-Oct-02	FL			
21-Oct-02	FL			
21-Nov-02	FL			
21-Nov-02	FL			
21-Dec-02	FL			
21-Dec-02	FL			

BILL DATE	STATE	PAGE PAGE AMOUNT	CALCULATED ITA AMT	VARIANCE
21-Jan-03	FL			
21-Jan-03	FL			
21-Feb-03	FL			
21-Feb-03	FL			
21-Feb-03	FL			
21-Mar-03	FL			
21-Mar-03	FL			
21-Apr-03	FL			
21-Apr-03	FL			
21-Apr-03	FL			
21-May-03	FL			
21-May-03	FL			
21-May-03	FL			
21-Jun-03	FL			
21-Jun-03	FL			
21-Jun-03	FL			
21-Jul-03	FL			
21-Jul-03	FL			
21-Aug-03	FL			
21-Aug-03	FL			
21-Sep-03	FL			
21-Sep-03	FL			
21-Oct-03	FL			
21-Oct-03	FL			
21-Jan-04	FL			
21-May-05	FL			
21-Apr-05	FL			
21-Apr-03	FL			
21-May-03	FL			
21-Jun-03	FL			
21-Jul-03	FL			
21-Sep-03	FL			
21-Oct-03	FL			
21-Nov-03	FL			
21-Jun-05	FL			
21-Jun-06	FL			
21-Jul-06	FL			

BILL DATE	STATE	FACE PAGE AMOUNT	CALCULATED ITA AMT
21-Aug-06	FL		
21-Sep-06	FL		
21-Oct-06	FL		
21-Jul-08	FL		
21-Sep-08	FL		
21-Oct-08	FL		
21-Jun-09	FL		
21-Oct-09	FL		
21-Jan-10	FL		
21-Feb-10	FL		
21-Apr-10	FL		
21-May-10	FL		
21-Oct-10	FL		
21-Nov-10	FL		

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) 10.29% of the electronic minutes are tandem routed.
- 4) The average transport mileage for tandem routed traffic was 14 miles.
- 5) [REDACTED]
- 6) Applied the Navigator - AT&T agreement rates.

REDACTED

FINANCIAL ANALYSIS	INTRASTATE BILLED AMOUNT	VARIANCE AMOUNT	OVERALL VARIANCE PERCENT
ELECTRONIC INVOICE TOTALS \$			
MANUAL INVOICE TOTALS \$			
TOTALS \$			

	1st AT&T Agreement April 2000 - March 2007	2nd AT&T Agreement April 2007 - June 2011	TOTALS
MOU BILLED AMT \$			
8XX BILLED AMT \$			
MANUAL BILLED AMT \$			
TOTAL BILLED AMT \$			
MOU VARIANCE \$			
8XX VARIANCE \$			
MANUAL VARIANCE \$			
TOTAL \$			

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
5-Jan-06	FL			
26-Jan-06	FL			
5-Feb-06	FL			
26-Feb-06	FL			
5-Mar-06	FL			
26-Mar-06	FL			
5-Apr-06	FL			
26-Apr-06	FL			
26-May-06	FL			
5-Jun-06	FL			

REDACTED

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
26-Jun-06	FL			
5-Jul-06	FL			
26-Jul-06	FL			
5-Aug-06	FL			
26-Aug-06	FL			
5-Sep-06	FL			
26-Sep-06	FL			
5-Oct-06	FL			
26-Oct-06	FL			
5-Nov-06	FL			
26-Nov-06	FL			
5-Dec-06	FL			
26-Dec-06	FL			
5-Jan-07	FL			
26-Jan-07	FL			
5-Feb-07	FL			
26-Feb-07	FL			
5-Mar-07	FL			
26-Mar-07	FL			
5-Apr-07	FL			
26-Apr-07	FL			
5-Jun-08	FL			
26-Jun-08	FL			
5-Jul-08	FL			
26-Jul-08	FL			
5-Aug-08	FL			
26-Aug-08	FL			
5-Sep-08	FL			
26-Sep-08	FL			
5-Oct-08	FL			
26-Oct-08	FL			
5-Nov-08	FL			
26-Nov-08	FL			
5-Dec-08	FL			
26-Dec-08	FL			
5-Jan-09	FL			
26-Jan-09	FL			
5-Feb-09	FL			
26-Feb-09	FL			
5-Mar-09	FL			

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BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
28-Mar-09	FL			
5-Apr-09	FL			
26-Apr-09	FL			
5-May-09	FL			
26-May-09	FL			
5-Jun-09	FL			
26-Jun-09	FL			
5-Jul-09	FL			
26-Jul-09	FL			
5-Aug-09	FL			
26-Aug-09	FL			
5-Sep-09	FL			
26-Sep-09	FL			
5-Oct-09	FL			
26-Oct-09	FL			
5-Nov-09	FL			
26-Nov-09	FL			
5-Dec-09	FL			
26-Dec-09	FL			
5-Jan-10	FL			
26-Jan-10	FL			
5-Feb-10	FL			
26-Feb-10	FL			
5-Mar-10	FL			
26-Mar-10	FL			
5-Apr-10	FL			
26-Apr-10	FL			
5-May-10	FL			
26-May-10	FL			
5-Jun-10	FL			
26-Jun-10	FL			
5-Jul-10	FL			
26-Jul-10	FL			
5-Aug-10	FL			
26-Aug-10	FL			
5-Sep-10	FL			
26-Sep-10	FL			
5-Oct-10	FL			
26-Oct-10	FL			
5-Nov-10	FL			

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
26-Nov-10	FL			
5-Dec-10	FL			
26-Dec-10	FL			
5-Jan-11	FL			
26-Jan-11	FL			
5-Feb-11	FL			
26-Feb-11	FL			
5-Mar-11	FL			
26-Mar-11	FL			
5-Apr-11	FL			
26-Apr-11	FL			
5-May-11	FL			
26-May-11	FL			
5-Jun-11	FL			
26-Jun-11	FL			

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) First Agreement - 31.72% of the minutes are tandem routed; 2nd Agreement - 31.93% of the minutes are tandem routed.
- 4) The average transport mileage for tandem routed traffic was 9 miles for the first agreement and 10 miles for the second agreement.
- 5) First Agreement - 60.27% of the traffic originates or terminates in Bellsouth territory, 35.31% is in Embarq territory and 4.42% is in Verizon territory
Second Agreement - 82.25% of the traffic originates or terminates in Bellsouth territory, 7.14 is in Embarq territory and 10.62% is in Verizon territory.
- 6) Applied the 1st PAETEC-AT&T agreement rates from January 2006 through March 2007.
Applied the 2nd PAETEC-AT&T agreement rates from May 2008 through June 2011.

REDACTED

FINANCIAL ANALYSIS	INTRASTATE	VARIANCE	OVERALL VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS \$			
MANUAL INVOICE TOTALS \$			
TOTALS \$			

FIRST AT&T AGREEMENT

800 queries

BILL DATE	STATE	TRAFFIC_TYPE	AMOUNT_BILLED	QUANTITY	CPM	AGREEMENT_RATE	AGREEMENT_AMOUNT	VARIANCE
5-Jan-06	FL							
26-Jan-06	FL							
26-Feb-06	FL							
5-Mar-06	FL							
26-Mar-06	FL							
5-Apr-06	FL							
26-Apr-06	FL							
26-May-06	FL							
5-Jun-06	FL							
26-Jun-06	FL							
5-Jul-06	FL							
26-Jul-06	FL							
5-Aug-06	FL							
26-Aug-06	FL							
5-Sep-06	FL							
26-Sep-06	FL							
5-Oct-06	FL							
26-Oct-06	FL							
5-Nov-06	FL							
26-Nov-06	FL							
5-Dec-06	FL							
26-Dec-06	FL							
5-Jan-07	FL							
26-Jan-07	FL							
5-Feb-07	FL							
26-Feb-07	FL							

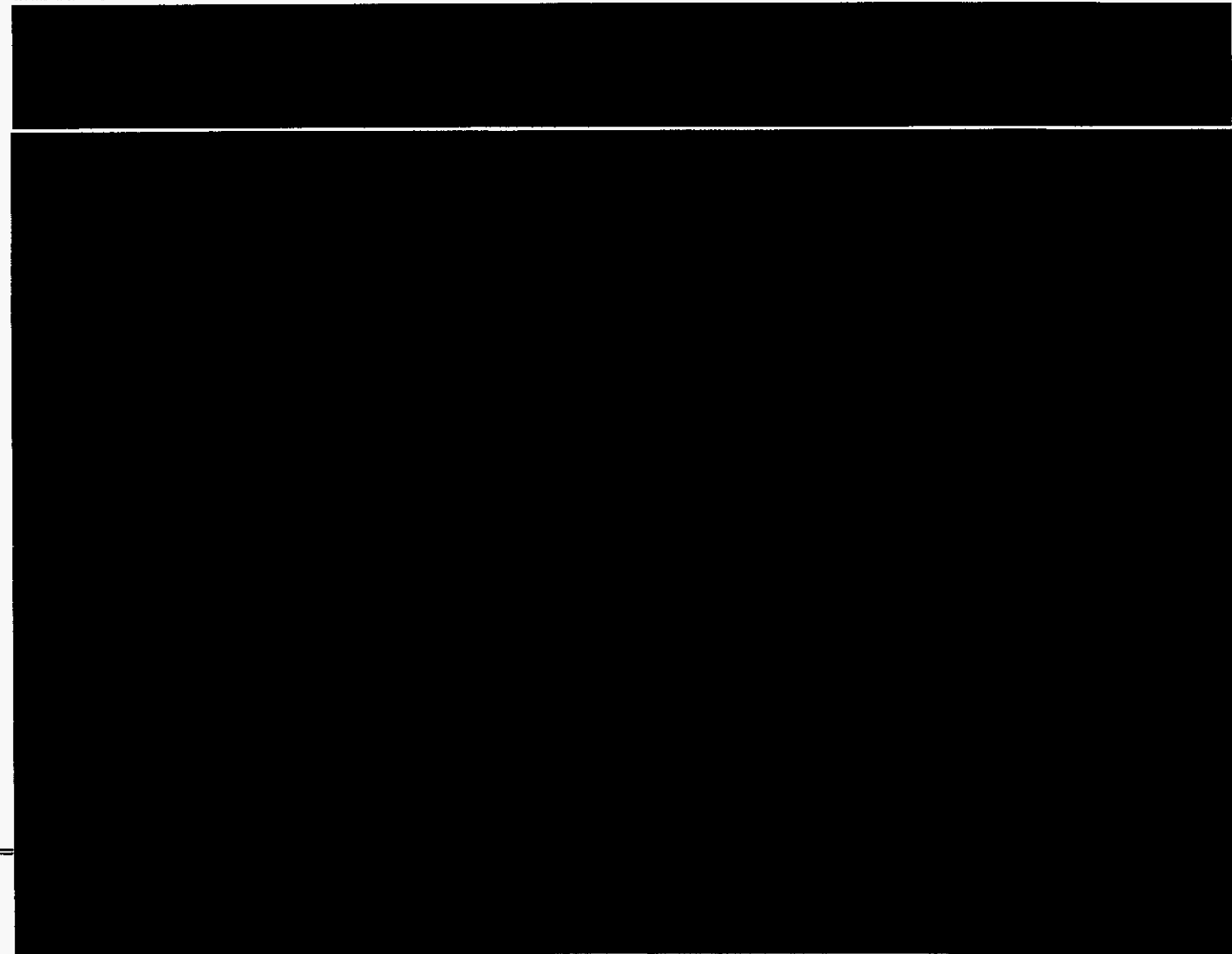
REDACTED

26-Mar-07 FL
 5-Apr-07 FL



BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE		AGREEMENT	
						TANDEM	DIRECT	AMOUNT	VARIANCE

26-Apr-07 FL
 5-Jan-06 FL
 26-Jan-06 FL
 26-Feb-06 FL
 5-Mar-06 FL
 26-Mar-06 FL
 5-Apr-06 FL
 26-Apr-06 FL
 26-May-06 FL
 5-Jun-06 FL
 26-Jun-06 FL
 5-Jul-06 FL
 26-Jul-06 FL
 5-Aug-06 FL
 26-Aug-06 FL
 5-Sep-06 FL
 26-Sep-06 FL
 5-Oct-06 FL
 26-Oct-06 FL
 5-Nov-06 FL
 26-Nov-06 FL
 5-Dec-06 FL
 26-Dec-06 FL
 5-Jan-07 FL
 26-Jan-07 FL
 5-Feb-07 FL
 26-Feb-07 FL
 5-Mar-07 FL
 26-Mar-07 FL
 5-Apr-07 FL
 26-Apr-07 FL



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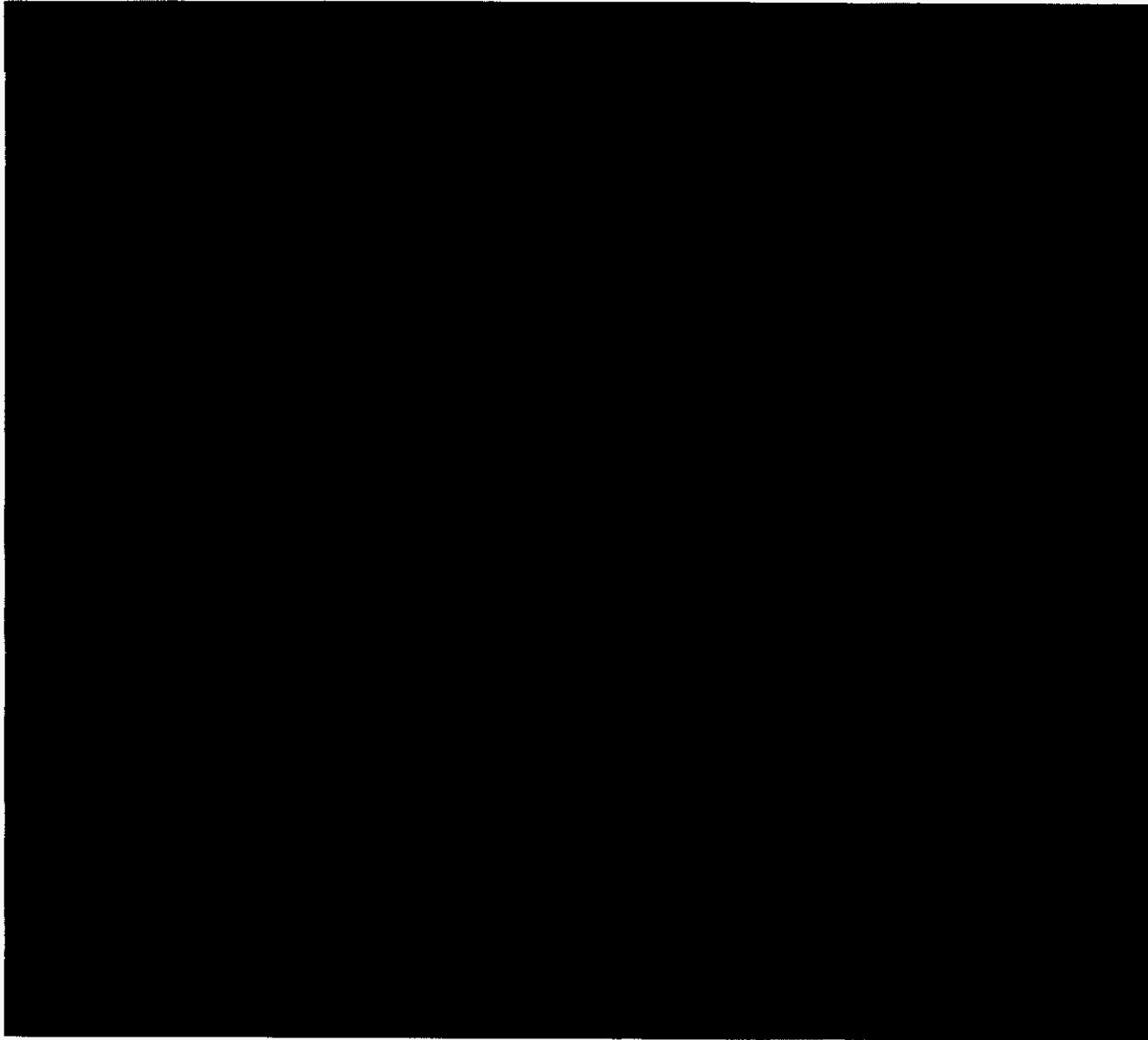
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2nd AT&T AGREEMENT

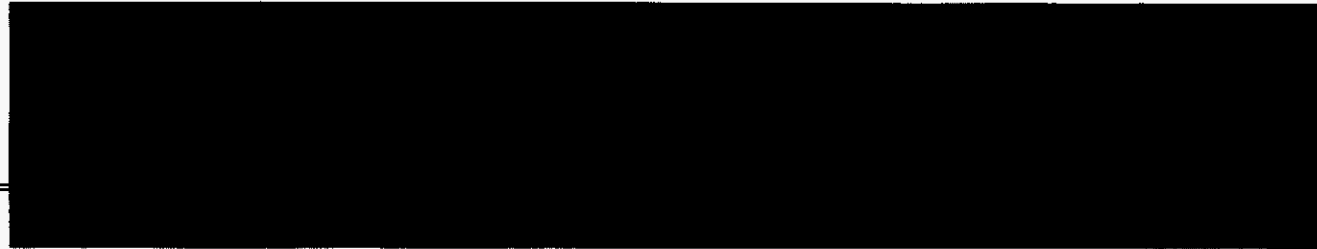
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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	GPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
5-Jun-08	FL							
26-Jun-08	FL							
5-Jul-08	FL							
26-Jul-08	FL							
5-Aug-08	FL							
26-Aug-08	FL							
5-Sep-08	FL							
26-Sep-08	FL							
5-Oct-08	FL							
26-Oct-08	FL							
5-Nov-08	FL							
26-Nov-08	FL							
5-Dec-08	FL							
26-Dec-08	FL							
5-Jan-09	FL							
26-Jan-09	FL							
5-Feb-09	FL							
26-Feb-09	FL							
5-Mar-09	FL							
26-Mar-09	FL							
5-Apr-09	FL							
26-Apr-09	FL							
5-May-09	FL							
26-May-09	FL							
5-Jun-09	FL							
26-Jun-09	FL							
5-Jul-09	FL							
26-Jul-09	FL							
5-Aug-09	FL							
26-Aug-09	FL							
5-Sep-09	FL							

26-Sep-09	FL
5-Oct-09	FL
26-Oct-09	FL
5-Nov-09	FL
26-Nov-09	FL
5-Dec-09	FL
26-Dec-09	FL
5-Jan-10	FL
26-Jan-10	FL
5-Feb-10	FL
26-Feb-10	FL
5-Mar-10	FL
26-Mar-10	FL
5-Apr-10	FL
26-Apr-10	FL
5-May-10	FL
26-May-10	FL
5-Jun-10	FL
26-Jun-10	FL
5-Jul-10	FL
26-Jul-10	FL
5-Aug-10	FL
26-Aug-10	FL
5-Sep-10	FL
26-Sep-10	FL
5-Oct-10	FL
26-Oct-10	FL
5-Nov-10	FL
26-Nov-10	FL
5-Dec-10	FL
26-Dec-10	FL
5-Jan-11	FL
26-Jan-11	FL
5-Feb-11	FL
26-Feb-11	FL
5-Mar-11	FL
26-Mar-11	FL

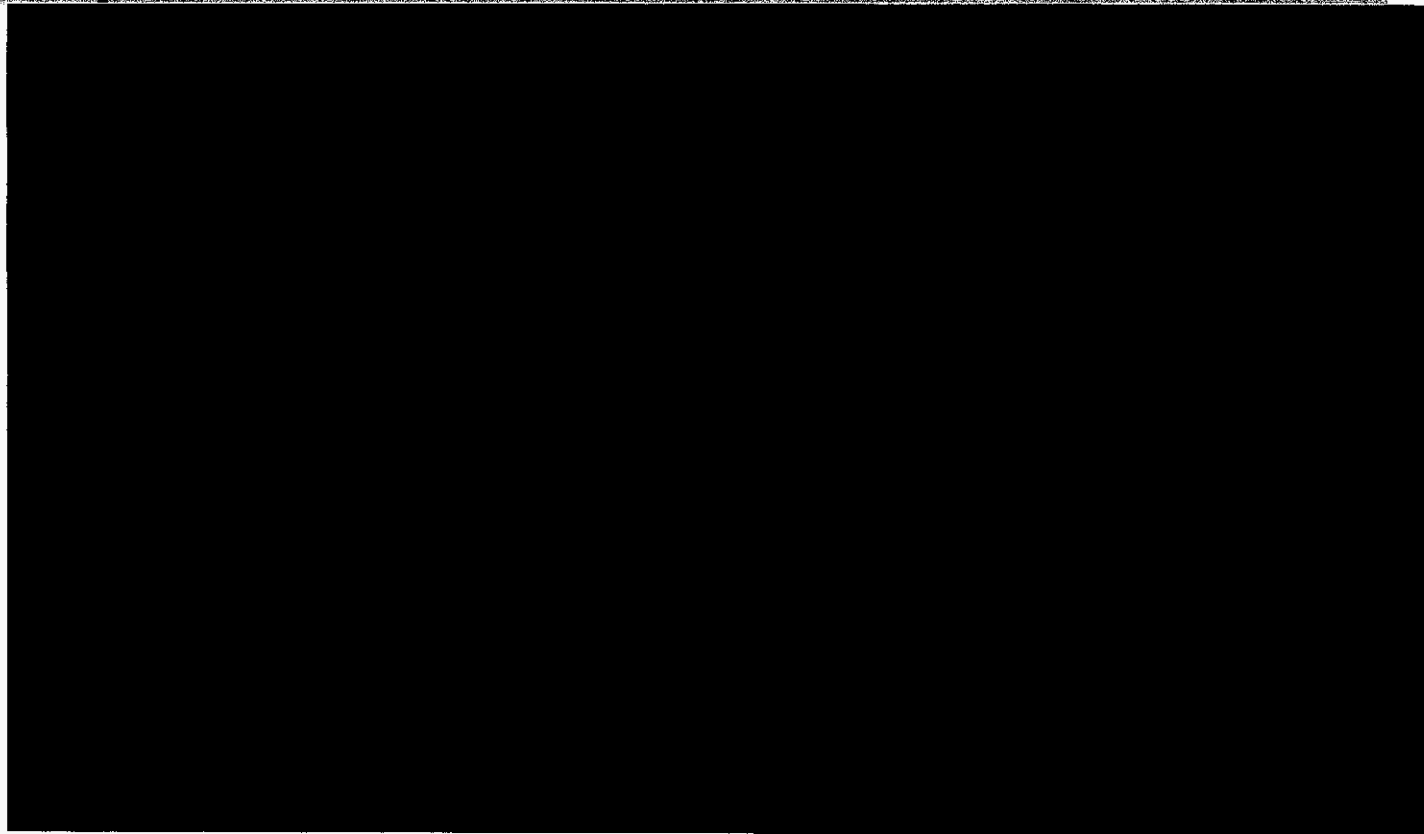


5-Apr-11 FL
 26-Apr-11 FL
 5-May-11 FL
 26-May-11 FL
 5-Jun-11 FL
 26-Jun-11 FL

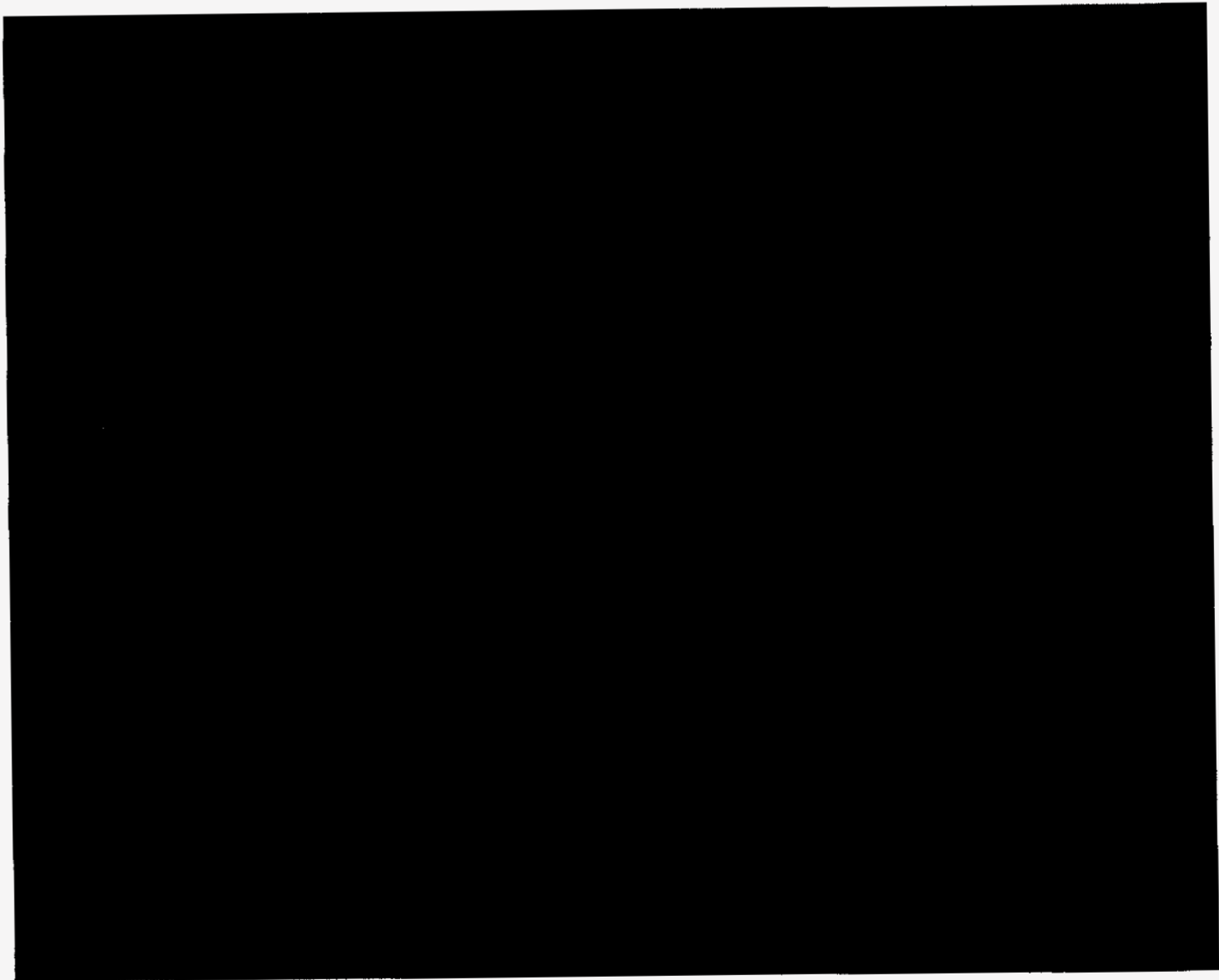


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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CRM	AGREEMENT RATE		AGREEMENT	
						TANDEM	DIRECT	AMOUNT	VARIANCE
5-Jun-08	FL								
26-Jun-08	FL								
5-Jul-08	FL								
26-Jul-08	FL								
5-Aug-08	FL								
26-Aug-08	FL								
5-Sep-08	FL								
26-Sep-08	FL								
5-Oct-08	FL								
26-Oct-08	FL								
5-Nov-08	FL								
26-Nov-08	FL								
5-Dec-08	FL								
26-Dec-08	FL								
5-Jan-09	FL								
26-Jan-09	FL								
5-Feb-09	FL								
26-Feb-09	FL								
5-Mar-09	FL								
26-Mar-09	FL								
5-Apr-09	FL								
26-Apr-09	FL								
5-May-09	FL								
26-May-09	FL								
5-Jun-09	FL								



26-Jun-09	FL
5-Jul-09	FL
26-Jul-09	FL
5-Aug-09	FL
26-Aug-09	FL
5-Sep-09	FL
26-Sep-09	FL
5-Oct-09	FL
26-Oct-09	FL
5-Nov-09	FL
26-Nov-09	FL
5-Dec-09	FL
26-Dec-09	FL
5-Jan-10	FL
26-Jan-10	FL
5-Feb-10	FL
26-Feb-10	FL
5-Mar-10	FL
26-Mar-10	FL
5-Apr-10	FL
26-Apr-10	FL
5-May-10	FL
26-May-10	FL
5-Jun-10	FL
26-Jun-10	FL
5-Jul-10	FL
26-Jul-10	FL
5-Aug-10	FL
26-Aug-10	FL
5-Sep-10	FL
26-Sep-10	FL
5-Oct-10	FL
26-Oct-10	FL
5-Nov-10	FL
26-Nov-10	FL
5-Dec-10	FL
26-Dec-10	FL

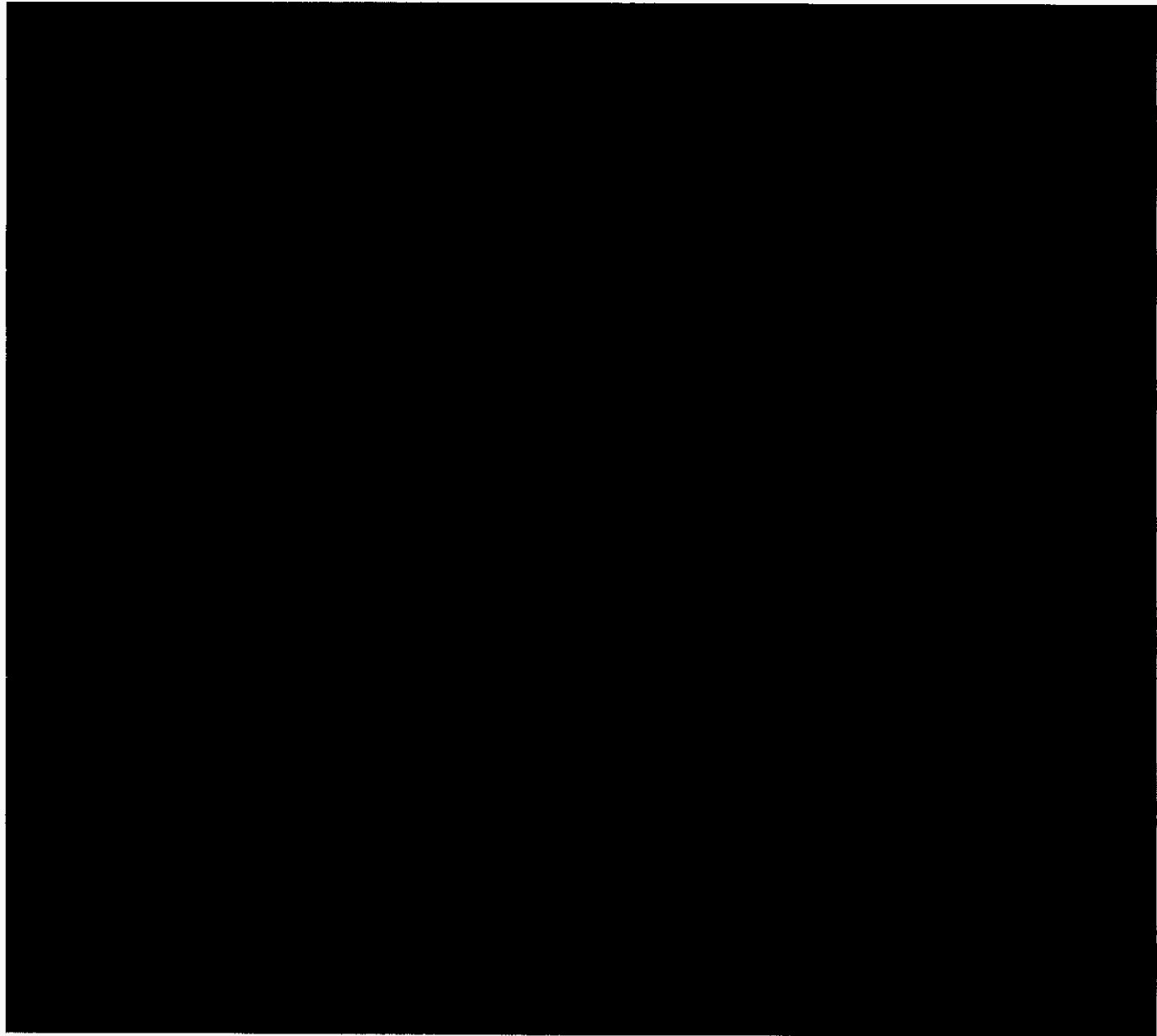


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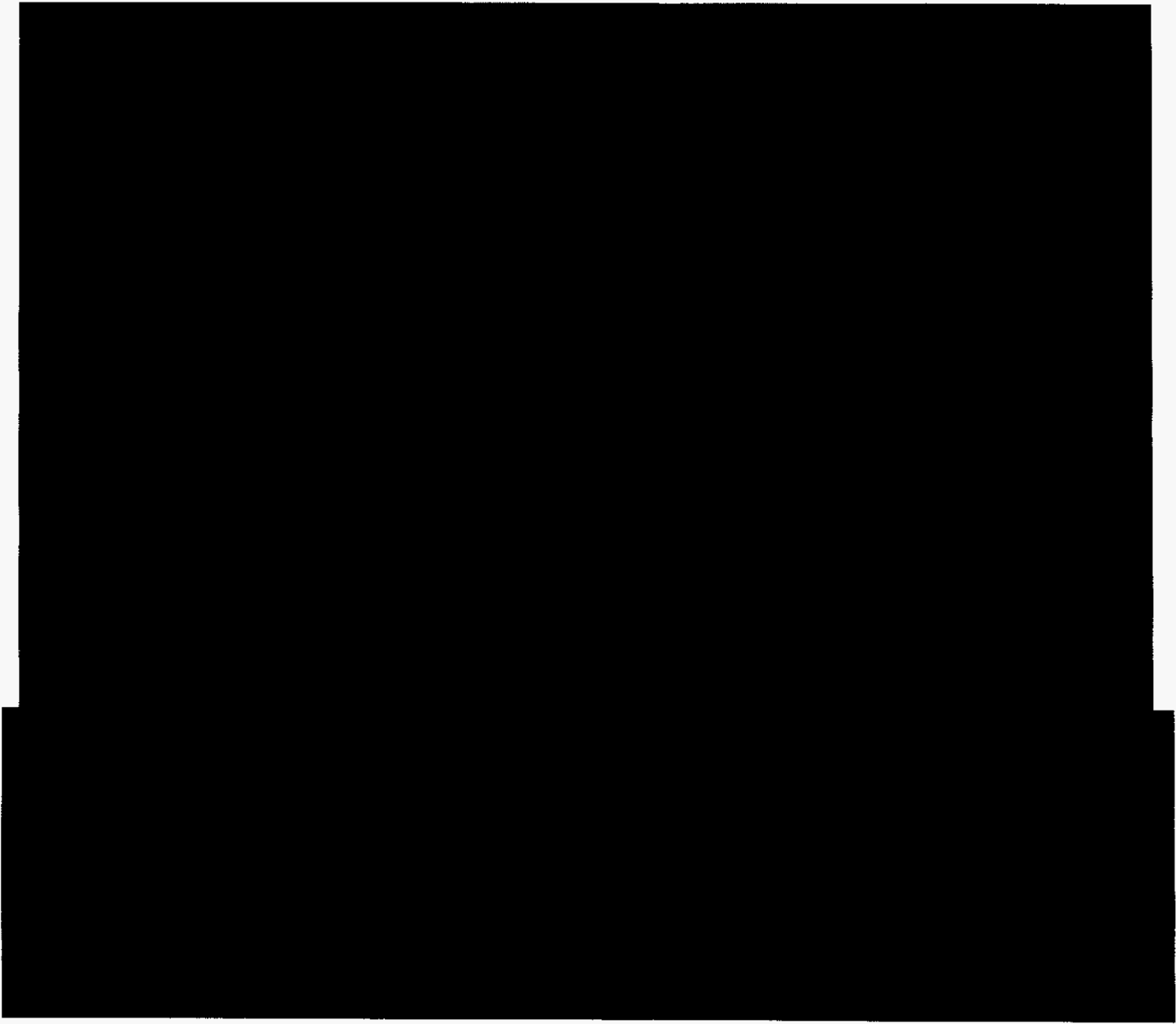
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5-Jan-11	FL
26-Jan-11	FL
5-Feb-11	FL
26-Feb-11	FL
5-Mar-11	FL
26-Mar-11	FL
5-Apr-11	FL
26-Apr-11	FL
5-May-11	FL
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26-Feb-09	FL
5-Mar-09	FL
26-Mar-09	FL
5-Apr-09	FL
26-Apr-09	FL
5-May-09	FL
26-May-09	FL
5-Jun-09	FL



26-Jun-09	FL
5-Jul-09	FL
26-Jul-09	FL
5-Aug-09	FL
26-Aug-09	FL
5-Sep-09	FL
26-Sep-09	FL
5-Oct-09	FL
26-Oct-09	FL
5-Nov-09	FL
26-Nov-09	FL
5-Dec-09	FL
26-Dec-09	FL
5-Jan-10	FL
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5-Feb-10	FL
26-Feb-10	FL
5-Mar-10	FL
26-Mar-10	FL
5-Apr-10	FL
26-Apr-10	FL
5-May-10	FL
26-May-10	FL
5-Jun-10	FL
26-Jun-10	FL
5-Jul-10	FL
26-Jul-10	FL
5-Aug-10	FL
26-Aug-10	FL
5-Sep-10	FL
26-Sep-10	FL
5-Oct-10	FL
26-Oct-10	FL
5-Nov-10	FL
26-Nov-10	FL
5-Dec-10	FL
26-Dec-10	FL



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5-Jan-11	FL
26-Jan-11	FL
5-Feb-11	FL
26-Feb-11	FL
5-Mar-11	FL
26-Mar-11	FL
5-Apr-11	FL
26-Apr-11	FL
5-May-11	FL
26-May-11	FL
5-Jun-11	FL
26-Jun-11	FL



Manual

BILL DATE	STATE	FACE PAGE AMOUNT	CALCULATED ITA AMOUNT	VARIANCE
5-Feb-06	FL			

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) First Agreement - 31.72% of the minutes are tandem routed; 2nd Agreement - 31.93% of the minutes are tandem routed.
- 4) The average transport mileage for tandem routed traffic was 9 miles for the first agreement and 10 miles for the second agreement.
- 5) First Agreement - 60.27% of the traffic originates or terminates in Bellsouth territory, 35.31% is in Embarq territory and 4.42% is in Verizon territory
 Second Agreement - 82.25% of the traffic originates or terminates in Bellsouth territory, 7.14% is in Embarq territory and 10.62% is in Verizon territory.
- 6) Applied the 1st PAETEC-AT&T agreement rates from January 2006 through March 2007.
 Applied the 2nd PAETEC-AT&T agreement rates from May 2008 through June 2011.

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PAETEC/Bellsouth Rate Comparison

Effective 3.17.05

	PAETEC Rates	Bellsouth Rates
Carrier Common Line - Originating	0.0000000	0.0078590
Carrier Common Line - Terminating	0.0000000	0.0158470
Tandem Switched Transport Termination	0.0003600	0.0003600
Tandem Switched Transport Facility	0.0000400	0.0000400
Tandem Switching	0.0000000	0.0005000
Common Multiplexing	0.0000000	0.0003870
Common Trunk Port	0.0008000	0.0008000
Interconnection	0.0000000	0.0000000
End Office Local Switching - Originating	0.0165590	0.0087600
End Office Local Switching - Terminating	0.0245870	0.0087600
800 Database Query	0.0004000	0.0004000
Cost Per Minute		
Orig tandem	0.0181	0.0186
Term tandem	0.0261	0.0266
Orig Direct	0.0166	0.0166
Term Direct	0.0246	0.0246

Effective 11.1.05

	PAETEC Rates	Bellsouth Rates
Carrier Common Line - Originating	0.0000000	0.0000000
Carrier Common Line - Terminating	0.0000000	0.0122530
Tandem Switched Transport Termination	0.0003600	0.0003600
Tandem Switched Transport Facility	0.0000400	0.0000400
Tandem Switching	0.0000000	0.0005000
Common Multiplexing	0.0000000	0.0003870
Common Trunk Port	0.0008000	0.0008000
Interconnection	0.0000000	0.0000000
End Office Local Switching - Originating	0.0087400	0.0087600
End Office Local Switching - Terminating	0.0209930	0.0087600
800 Database Query	0.0004000	0.0004000
Cost Per Minute		
Orig tandem	0.0103	0.0107
Term tandem	0.0226	0.0230
Orig Direct	0.0087	0.0088
Term Direct	0.0210	0.0210

Effective 8.07.07

	PAETEC Rates	Bellsouth Rates
Carrier Common Line - Originating	0.0000000	0.0000000
Carrier Common Line - Terminating	0.0000000	0.0058580
Tandem Switched Transport Termination	0.0003600	0.0003600
Tandem Switched Transport Facility	0.0000400	0.0000400
Tandem Switching	0.0000000	0.0005000
Common Multiplexing	0.0000000	0.0003870
Common Trunk Port	0.0008000	0.0008000
Interconnection	0.0000000	0.0000000
End Office Local Switching - Originating	0.0087400	0.0081310
End Office Local Switching - Terminating	0.0209930	0.0081310
800 Database Query	0.0004000	0.0004000
Cost Per Minute		
Orig tandem	0.0103	0.0101
Term tandem	0.0226	0.0159
Orig Direct	0.0087	0.0081
Term Direct	0.0210	0.0140

Assumptions

- 1) Assumed 10 miles when calculating the tandem composite rates.
- 2) Effective dates listed are for PAETEC rates.
 Aligned Bellsouth rates for the same time period.

Effective 3.17.05

	PAETEC Rates	Verizon Rates
Carrier Common Line - Originating	0.0000000	0.0159409
Carrier Common Line - Terminating	0.0000000	0.0246950
Tandem Switched Transport Termination	0.0013440	0.0001344
Tandem Switched Transport Facility	0.0000135	0.0000136
Tandem Switching	0.0000000	0.0007500
Common Multiplexing	0.0000000	0.0000000
Common Trunk Port	0.0000000	0.0000000
Interconnection	0.0000000	0.0102494
End Office Local Switching - Originating	0.0422903	0.0089000
End Office Local Switching - Terminating	0.0510440	0.0089000
800 Database Query	0.0000000	0.0100000

Cost Per Minute

Orig tandem	0.0438	0.0354
Term tandem	0.0525	0.0441
Orig Direct	0.0423	0.0351
Term Direct	0.0510	0.0438

Effective 11.1.05

	PAETEC Rates	Verizon Rates
Carrier Common Line - Originating	0.0000000	0.0159409
Carrier Common Line - Terminating	0.0000000	0.0246950
Tandem Switched Transport Termination	0.0013440	0.0001344
Tandem Switched Transport Facility	0.0000135	0.0000136
Tandem Switching	0.0000000	0.0007500
Common Multiplexing	0.0000000	0.0000000
Common Trunk Port	0.0000000	0.0000000
Interconnection	0.0000000	0.0095803
End Office Local Switching - Originating	0.0344212	0.0089000
End Office Local Switching - Terminating	0.0431753	0.0089000
800 Database Query	0.0000000	0.0100000

Cost Per Minute

Orig tandem	0.0359	0.0347
Term tandem	0.0447	0.0434
Orig Direct	0.0344	0.0344
Term Direct	0.0432	0.0432

Effective 8.07.07

	PAETEC Rates	Verizon Rates
Carrier Common Line - Originating	0.0000000	0.0159409
Carrier Common Line - Terminating	0.0000000	0.0246950
Tandem Switched Transport Termination	0.0013440	0.0001344
Tandem Switched Transport Facility	0.0000135	0.0000136
Tandem Switching	0.0000000	0.0007500
Common Multiplexing	0.0000000	0.0000000
Common Trunk Port	0.0000000	0.0000000
Interconnection	0.0000000	0.0011421
End Office Local Switching - Originating	0.0344212	0.0089000
End Office Local Switching - Terminating	0.0431753	0.0089000
800 Database Query	0.0100000	0.0100000

Cost Per Minute

Orig tandem	0.0359	0.0263
Term tandem	0.0447	0.0350
Orig Direct	0.0344	0.0260
Term Direct	0.0432	0.0347

Assumptions

- 1) Assumed 10 miles when calculating the tandem composite rates.
 - 2) Effective dates listed are for PAETEC rates. Aligned Verizon rates for the same time period.
 - 3) Verizon Tandem Switched Transport Facility is zone-based rate.
- For the cost per minute calculation, the rates for each zone were weighted. The weighting was as follows: 90% to zone 1, 2% to zone 2 and 8% to zone 3. The percentages are based on Verizon billing to QCC from January 2002 - April 2012.

PAETEC/Embarq Rate Comparison

Effective 3.17.05

	PAETEC Rates	Embarq Rates	
Carrier Common Line - Originating	0.0000000	0.0258000	
Carrier Common Line - Terminating	0.0000000	0.0336000	
Tandem Switched Transport Termination	0.0001800	0.0002062	
Tandem Switched Transport Facility	0.0000360	0.0000413	
Tandem Switching	0.0000000	0.0009002	
Common Multiplexing	0.0000000	0.0000000	
Common Trunk Port	0.0000000	0.0000000	
Interconnection	0.0000000	0.0000000	
End Office Local Switching - Originating	0.0450120	0.0177000	
End Office Local Switching - Terminating	0.0528120	0.0177000	
800 Database Query	0.0080370	0.0080370	united
		0.0162300	central

Cost Per Minute

Orig tandem	0.0456	0.0441
Term tandem	0.0534	0.0519
Orig Direct	0.0450	0.0435
Term Direct	0.0528	0.0513

Effective 11.1.05

	PAETEC Rates	Embarq Rates	
Carrier Common Line - Originating	0.0000000	0.0160920	
Carrier Common Line - Terminating	0.0000000	0.0160920	
Tandem Switched Transport Termination	0.0001800	0.0002062	
Tandem Switched Transport Facility	0.0000360	0.0000413	
Tandem Switching	0.0000000	0.0009002	
Common Multiplexing	0.0000000	0.0000000	
Common Trunk Port	0.0000000	0.0000000	
Interconnection	0.0000000	0.0000000	
End Office Local Switching - Originating	0.0339720	0.0177000	
End Office Local Switching - Terminating	0.0339720	0.0177000	
800 Database Query	0.0080370	0.0080370	united
		0.0162300	central

Cost Per Minute

Orig tandem	0.0345	0.0344
Term tandem	0.0345	0.0344
Orig Direct	0.0340	0.0338
Term Direct	0.0340	0.0338

Effective 8.07.07

	PAETEC Rates	Embarq Rates	
Carrier Common Line - Originating	0.0000000	0.0032700	
Carrier Common Line - Terminating	0.0000000	0.0032700	
Tandem Switched Transport Termination	0.0001800	0.0002062	
Tandem Switched Transport Facility	0.0000360	0.0000413	
Tandem Switching	0.0000000	0.0009002	
Common Multiplexing	0.0000000	0.0000000	
Common Trunk Port	0.0000000	0.0000000	
Interconnection	0.0000000	0.0000000	
End Office Local Switching - Originating	0.0339720	0.0177000	
End Office Local Switching - Terminating	0.0339720	0.0177000	
800 Database Query	0.0080370	0.0080370	united
		0.0162300	central

Cost Per Minute

Orig tandem	0.0345	0.0216
Term tandem	0.0345	0.0216
Orig Direct	0.0340	0.0210
Term Direct	0.0340	0.0210

Assumptions

- 1) Assumed 10 miles when calculating the tandem composite rates.
- 2) Effective dates listed are for PAETEC rates. Aligned Embarq rates for the same time period.
- 3) Embarq Tandem Switched Transport Termination is zone-based rate.
For the cost per minute calculation, the rates for each zone were weighted.
The weighting was as follows: 8% to zone 1, 14% to zone 2 and 78% to zone 3.
The percentages are based on Embarq billing to QCC from January 2002 - April 2012.
- 4) Embarq Tandem Switched Transport Facility is zone-based rate.
For the cost per minute calculation, the rates for each zone were weighted.
The weighting was as follows: 8% to zone 1, 9% to zone 2 and 93% to zone 3.
The percentages are based on Embarq billing to QCC from January 2002 - April 2012.
- 5) Embarq Tandem Switching is zone-based rate.
For the cost per minute calculation, the rates for each zone were weighted.
The weighting was as follows: 7% to zone 1, 33% to zone 2 and 60% to zone 3.
The percentages are based on Embarq billing to QCC from January 2002 - April 2012.

REDACTED

FINANCIAL ANALYSIS	INTRASTATE	VARIANCE	VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS			
MANUAL INVOICE TOTALS			
TOTALS			

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
1-Jan-02	FL			
1-Feb-02	FL			
1-Mar-02	FL			
1-Apr-02	FL			
1-May-02	FL			
1-Jun-02	FL			
1-Jul-02	FL			
1-Aug-02	FL			
1-Sep-02	FL			
1-Oct-02	FL			
1-Nov-02	FL			
1-Dec-02	FL			
1-Jan-03	FL			
1-Feb-03	FL			
1-Mar-03	FL			
1-Apr-03	FL			
1-May-03	FL			
1-Jun-03	FL			
1-Jul-03	FL			
1-Aug-03	FL			
1-Sep-03	FL			
1-Oct-03	FL			
1-Nov-03	FL			
1-Dec-03	FL			
1-Jan-04	FL			
1-Feb-04	FL			
1-Mar-04	FL			
1-Apr-04	FL			
1-May-04	FL			
1-Jun-04	FL			
1-Jul-04	FL			

REDACTED

BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
1-Aug-04	FL			
1-Sep-04	FL			
1-Oct-04	FL			
1-Nov-04	FL			
1-Dec-04	FL			
1-Jan-05	FL			
1-Feb-05	FL			
1-Mar-05	FL			
1-Apr-05	FL			
1-May-05	FL			
1-Jun-05	FL			
1-Jul-05	FL			
1-Aug-05	FL			
1-Sep-05	FL			
30-Sep-05	FL			
1-Oct-05	FL			
1-Nov-05	FL			
1-Dec-05	FL			
1-Jan-06	FL			
1-Feb-06	FL			
1-Mar-06	FL			
1-Apr-06	FL			
1-May-06	FL			
1-Jun-06	FL			
1-Jul-06	FL			
1-Aug-06	FL			
1-Sep-06	FL			
1-Oct-06	FL			
1-Nov-06	FL			
1-Dec-06	FL			
1-Jan-07	FL			
1-Feb-07	FL			
1-Mar-07	FL			
1-Apr-07	FL			
1-May-07	FL			
1-Jun-07	FL			
1-Jul-07	FL			
1-Aug-07	FL			

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BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
1-Sep-07	FL			
1-Oct-07	FL			
1-Nov-07	FL			
1-Dec-07	FL			
1-Jan-08	FL			
1-Feb-08	FL			
1-Mar-08	FL			
1-Apr-08	FL			
1-May-08	FL			
1-Jun-08	FL			
1-Jul-08	FL			
1-Aug-08	FL			
1-Sep-08	FL			
1-Oct-08	FL			

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) Applied the AT&T - TW Telecom agreement rates.
- 4) No rates provided for September 2003 through February 2004; used previous period's rates; will update once actual rate is received.
- 5) TW Telecom bills multiple states on an invoice; for BAN C1253XXFGB301 a FL intrastate percentage was created by looking at the month before & month after. That percentage is then applied to the Face Page amount to derive an intrastate amount.

REDACTED

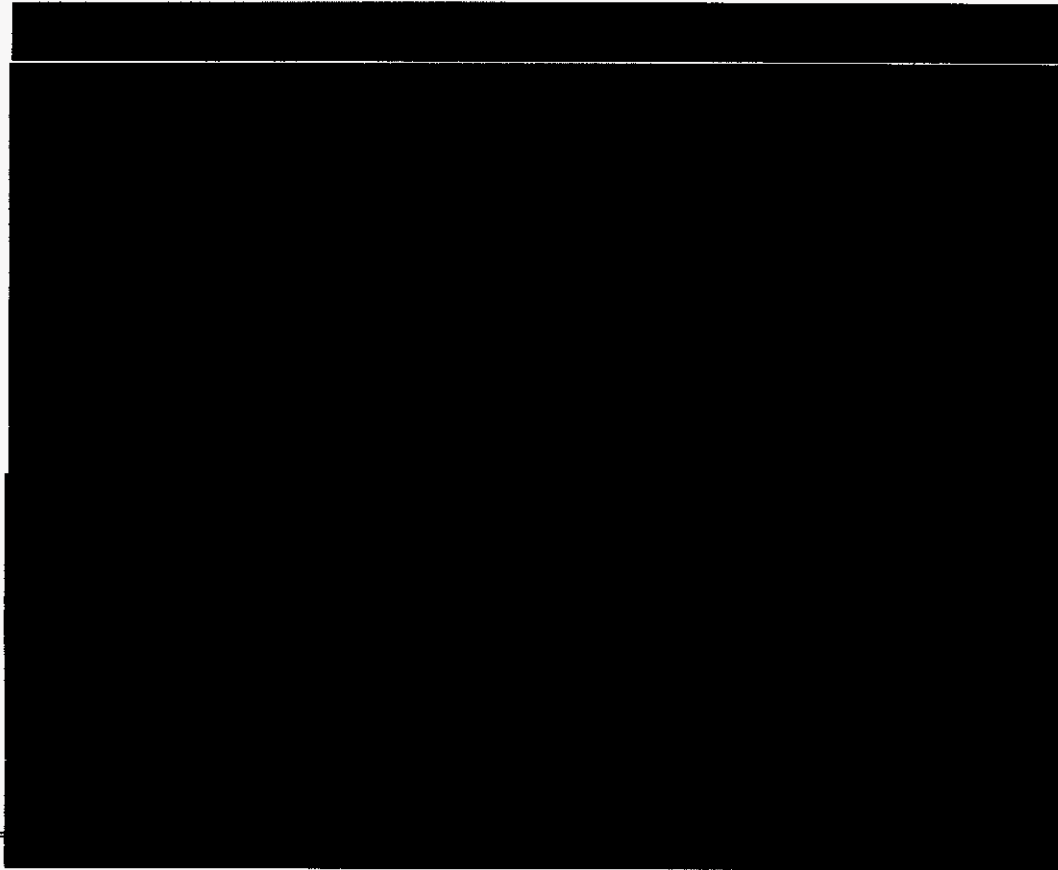
FINANCIAL ANALYSIS	INTRASTATE	VARIANCE	VARIANCE
	BILLED AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS			
MANUAL INVOICE TOTALS			
TOTALS			

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BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMT	VARIANCE
1-Oct-03	FL							
1-Nov-03	FL							
1-Dec-03	FL							
1-Jan-04	FL							
1-Feb-04	FL							
1-Mar-04	FL							
1-Apr-04	FL							
1-May-04	FL							
1-Jun-04	FL							
1-Jul-04	FL							
1-Aug-04	FL							
1-Sep-04	FL							
1-Oct-04	FL							
1-Nov-04	FL							
1-Dec-04	FL							
1-Jan-05	FL							
1-Feb-05	FL							
1-Mar-05	FL							
1-Apr-05	FL							
1-May-05	FL							
1-Jun-05	FL							
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1-Sep-05	FL							
1-Oct-05	FL							
1-Nov-05	FL							
1-Dec-05	FL							
1-Feb-06	FL							
1-Mar-06	FL							
1-Apr-06	FL							
1-May-06	FL							
1-Jun-06	FL							
BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMT	VARIANCE
1-Jul-06	FL							

REDACTED

1-Aug-06	FL
1-Sep-06	FL
1-Oct-06	FL
1-Nov-06	FL
1-Dec-06	FL
1-Jan-07	FL
1-Feb-07	FL
1-Mar-07	FL
1-Apr-07	FL
1-May-07	FL
1-Jun-07	FL
1-Jul-07	FL
1-Aug-07	FL
1-Sep-07	FL
1-Oct-07	FL
1-Nov-07	FL
1-Dec-07	FL
1-Jan-08	FL
1-Feb-08	FL
1-Mar-08	FL
1-Apr-08	FL
1-May-08	FL
1-Jun-08	FL
1-Jul-08	FL
1-Aug-08	FL
1-Sep-08	FL
1-Oct-08	FL



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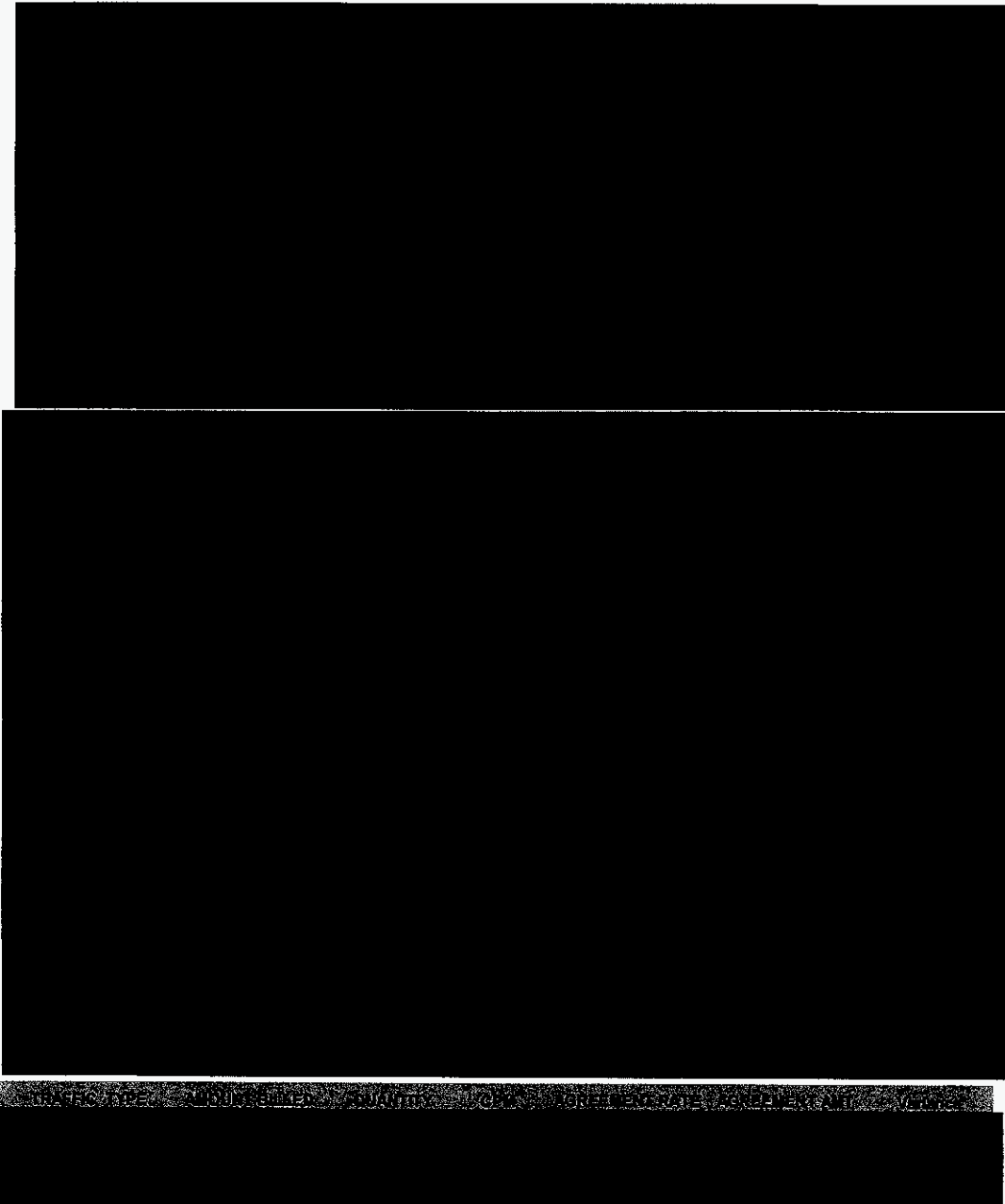
BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMT	Variance
1-Jan-02	FL							
1-Feb-02	FL							
1-Mar-02	FL							
1-May-02	FL							
1-Jun-02	FL							
1-Jul-02	FL							
1-Aug-02	FL							
BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMT	Variance
1-Sep-02	FL							
1-Oct-02	FL							

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1-Nov-02	FL
1-Dec-02	FL
1-Jan-03	FL
1-Feb-03	FL
1-Mar-03	FL
1-Apr-03	FL
1-May-03	FL
1-Jun-03	FL
1-Jul-03	FL
1-Aug-03	FL
1-Sep-03	FL
1-Oct-03	FL
1-Nov-03	FL
1-Dec-03	FL
1-Jan-04	FL
1-Feb-04	FL
1-Mar-04	FL
1-Apr-04	FL
1-May-04	FL
1-Jun-04	FL
1-Jul-04	FL
1-Aug-04	FL
1-Sep-04	FL
1-Oct-04	FL
1-Nov-04	FL
1-Dec-04	FL
1-Jan-05	FL
1-Feb-05	FL
1-Mar-05	FL
1-Apr-05	FL
1-May-05	FL
1-Jun-05	FL
1-Jul-05	FL
1-Aug-05	FL
1-Sep-05	FL
1-Oct-05	FL
1-Nov-05	FL
BILL DATE	STATE
1-Dec-05	FL
1-Feb-06	FL
1-Mar-06	FL

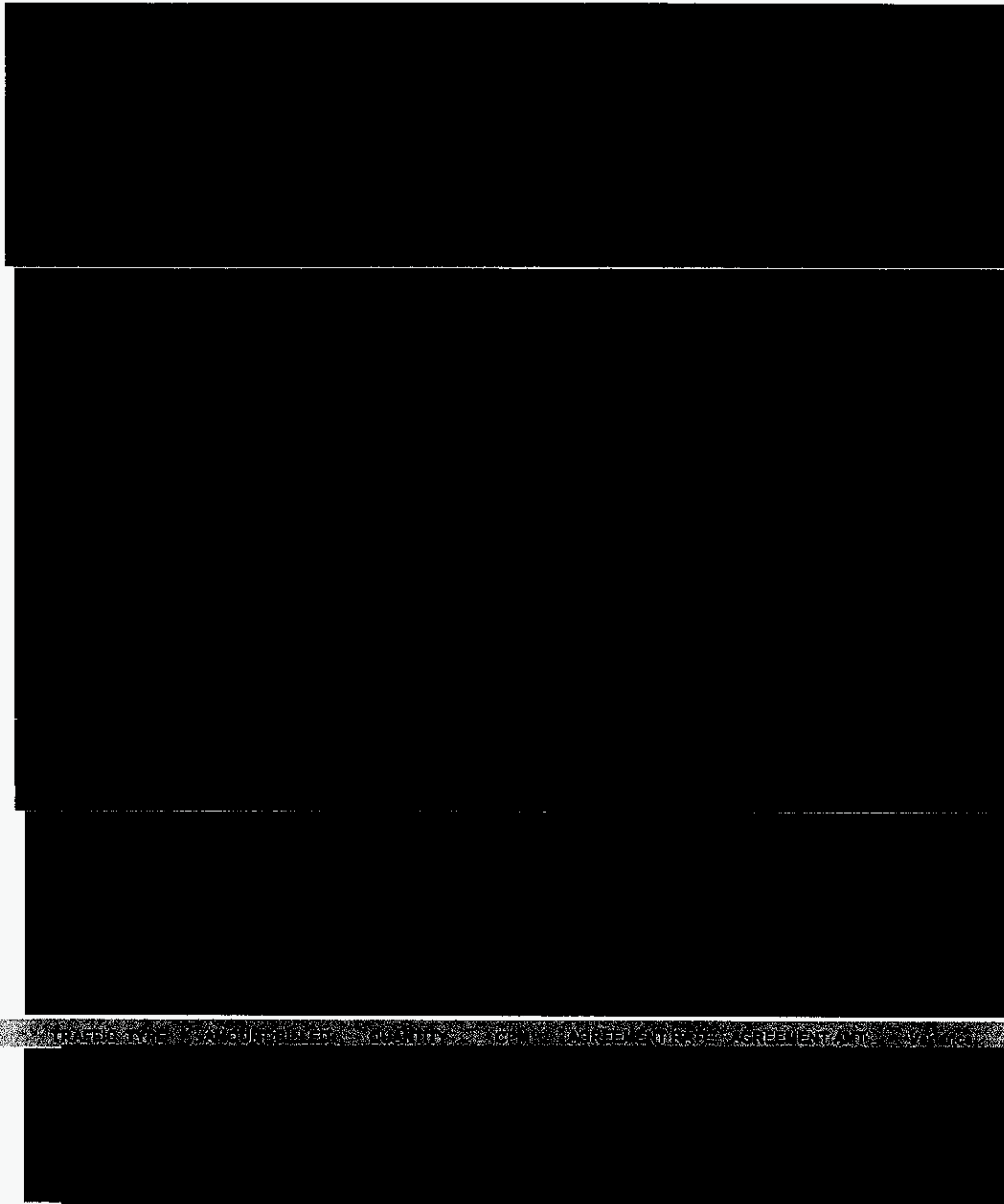


1-Apr-06	FL
1-May-06	FL
1-Jun-06	FL
1-Jul-06	FL
1-Aug-06	FL
1-Sep-06	FL
1-Oct-06	FL
1-Nov-06	FL
1-Dec-06	FL
1-Jan-07	FL
1-Feb-07	FL
1-Mar-07	FL
1-Apr-07	FL
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1-Dec-07	FL
1-Jan-08	FL
1-Feb-08	FL
1-Mar-08	FL
1-Apr-08	FL
1-May-08	FL
1-Jun-08	FL
1-Jul-08	FL
1-Aug-08	FL
1-Sep-08	FL
1-Oct-08	FL
1-Oct-03	FL
1-Nov-03	FL
1-Dec-03	FL
1-Jan-04	FL
1-Feb-04	FL

BILL DATE	STATE
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1-Mar-04	FL
1-Apr-04	FL
1-May-04	FL
1-Jun-04	FL

1-Jul-04	FL
1-Aug-04	FL
1-Sep-04	FL
1-Oct-04	FL
1-Nov-04	FL
1-Dec-04	FL
1-Jan-05	FL
1-Feb-05	FL
1-Mar-05	FL
1-Apr-05	FL
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1-Jun-05	FL
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1-Feb-06	FL
1-Mar-06	FL
1-Apr-06	FL
1-May-06	FL
1-Jun-06	FL
1-Jul-06	FL
1-Aug-06	FL
1-Sep-06	FL
1-Oct-06	FL
1-Nov-06	FL
1-Dec-06	FL
1-Jan-07	FL
1-Feb-07	FL
1-Mar-07	FL
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1-May-07	FL
1-Jun-07	FL
BILL DATE	STATE
1-Jul-07	FL
1-Aug-07	FL
1-Sep-07	FL
1-Oct-07	FL
1-Nov-07	FL



1-Dec-07 FL
 1-Jan-08 FL
 1-Feb-08 FL
 1-Mar-08 FL
 1-Apr-08 FL
 1-May-08 FL
 1-Jun-08 FL
 1-Jul-08 FL
 1-Aug-08 FL
 1-Sep-08 FL
 1-Oct-08 FL

		MOU	
		8xx	
		Totals	

Manual

BILL DATE	STATE	FACE PAGE AMT	CALCULATED ITA	DIFFERENCE
1-Mar-02	FL			
1-Apr-02	FL			
1-Jul-02	FL			
1-Aug-02	FL			
1-Sep-02	FL			
1-Oct-02	FL			
1-Nov-02	FL			
1-Dec-02	FL			
1-Jan-03	FL			
1-Feb-03	FL			
1-Mar-03	FL			
1-Apr-03	FL			
1-May-03	FL			
1-Jun-03	FL			
1-Jul-03	FL			
1-Aug-03	FL			

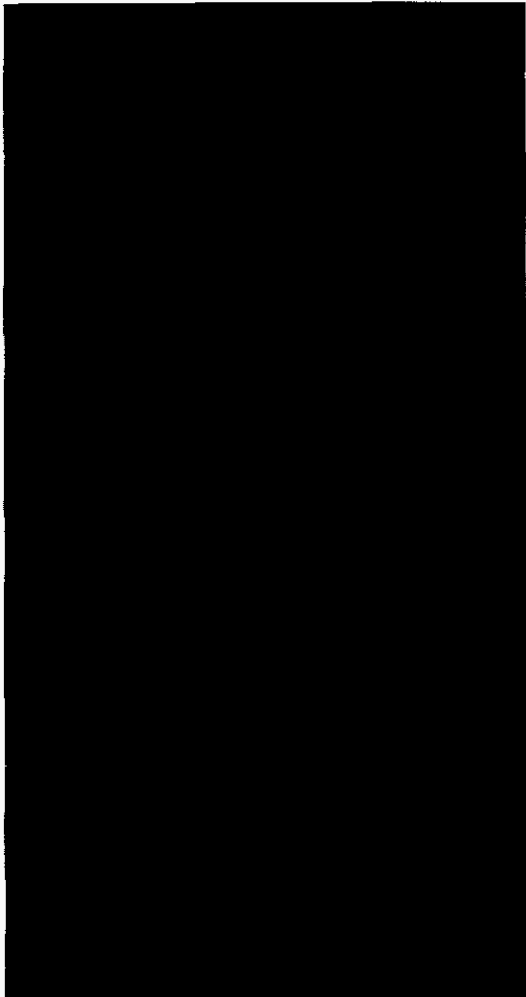
BILL DATE	STATE	FACE PAGE AMT	CALCULATED ITA	DIFFERENCE
1-Sep-03	FL			
1-Oct-03	FL			
1-Nov-03	FL			
1-Dec-03	FL			
1-Jan-04	FL			
1-Feb-04	FL			

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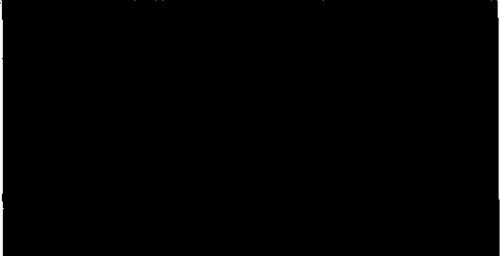
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1-Mar-04	FL
1-Apr-04	FL
1-May-04	FL
1-Jun-04	FL
1-Jul-04	FL
1-Aug-04	FL
1-Sep-04	FL
1-Oct-04	FL
1-Nov-04	FL
1-Dec-04	FL
1-Jan-05	FL
1-Feb-05	FL
1-Mar-05	FL
1-Apr-05	FL
1-May-05	FL
1-Jun-05	FL
1-Jul-05	FL
1-Aug-05	FL
1-Sep-05	FL
1-Oct-05	FL
1-Nov-05	FL
1-Dec-05	FL
1-Jan-06	FL
1-Mar-06	FL
1-Apr-06	FL
1-May-06	FL
1-Jun-06	FL
1-Jul-06	FL
1-Aug-06	FL
1-Oct-06	FL
1-Nov-06	FL
1-Dec-06	FL



BILL DATE	STATE	PAGE	PAGE AMT	CALCULATED ITA AMT	VARIANCE
1-Jan-07	FL				
1-Feb-07	FL				
1-Mar-07	FL				
1-Apr-07	FL				
1-May-07	FL				
1-May-07	FL				
1-Jun-07	FL				
1-Jul-07	FL				



1-Aug-07	FL
1-Sep-07	FL
1-Oct-07	FL
1-Nov-07	FL
1-Dec-07	FL
1-Jan-08	FL
1-Feb-08	FL
1-Mar-08	FL
1-Apr-08	FL
1-May-08	FL
1-Jun-08	FL
1-Jul-08	FL
1-Aug-08	FL
1-Sep-08	FL
1-Sep-08	FL
1-Apr-02	FL
1-May-02	FL
30-Sep-05	FL
1-Jan-06	FL



ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) Applied the AT&T - TW Telecom agreement rates.
- 4) No rates provided for September 2003 through February 2004; used previous period's rates; will update once actual rate is received.
- 5) TW Telecom bills multiple states on an invoice; for BAN C1253XXFGB301 a FL intrastate percentage was created by looking at the month before & month after. That percentage is then applied to the Face Page amount to derive an intrastate amount.
Because of minimal billing on the remaining FL BAN, an average of all the FL intrastate was calculated and then applied to the Face Page Amount to derive an intrastate amount.

REDACTED

FINANCIAL ANALYSIS	INTRASTATE BILLED AMOUNT	NET BILLED AMOUNT	VARIANCE AMOUNT	VARIANCE PERCENT
ELECTRONIC INVOICE TOTALS				
MANUAL INVOICE TOTALS				
TOTAL				

	2002 AT&T Agreement March 2002 - July 2007		2008 AT&T Agreement June 2008 - June 2011		Totals	
	Billed Amt	Net Billed amt	Billed Amt	Net Billed amt	Total Billed Amt	Total Net Billed amt
MOU Billed						
8XX Billed						
Manual Billed						
Total Billed						

	2002 AT&T Agreement March 2002 - July 2007	2008 AT&T Agreement June 2008 - June 2011	Totals
MOU variance			
8XX variance			
Manual variance			
Total			

REDACTED

BILL DATE	STATE	AMOUNT BILLED	NET AMOUNT BILLED	AGREEMENT AMOUNT	NET AGREEMENT AMOUNT	VARIANCE
5-Apr-02	FL					
6-Apr-02	FL					
7-May-02	FL					
7-Jun-02	FL					
10-Jun-02	FL					
9-Jul-02	FL					
10-Jul-02	FL					
6-Aug-02	FL					
7-Sep-02	FL					
9-Sep-02	FL					
4-Oct-02	FL					
3-Nov-02	FL					
6-Nov-02	FL					
7-Nov-02	FL					
3-Dec-02	FL					
5-Dec-02	FL					
6-Dec-02	FL					
6-Jan-03	FL					
7-Jan-03	FL					
6-Feb-03	FL					
7-Feb-03	FL					
5-Mar-03	FL					
7-Apr-03	FL					
6-May-03	FL					
5-Jun-03	FL					
7-Jul-03	FL					
1-Aug-03	FL					
1-Sep-03	FL					
1-Oct-03	FL					
1-Nov-03	FL					
1-Dec-03	FL					
1-Jan-04	FL					

BILL DATE	STATE	AMOUNT BILLED	NET AMOUNT BILLED	AGREEMENT AMOUNT	NET AGREEMENT AMOUNT	VARIANCE
1-Feb-04	FL					
1-Mar-04	FL					
1-Apr-04	FL					
1-May-04	FL					
1-Jun-04	FL					
1-Jul-04	FL					
1-Aug-04	FL					
1-Sep-04	FL					
1-Oct-04	FL					
1-Nov-04	FL					
1-Dec-04	FL					
1-Jan-05	FL					
1-Feb-05	FL					
1-Mar-05	FL					
1-Apr-05	FL					
1-May-05	FL					
1-Jun-05	FL					
1-Jul-05	FL					
1-Aug-05	FL					
1-Sep-05	FL					
1-Oct-05	FL					
1-Nov-05	FL					
1-Dec-05	FL					
1-Jan-06	FL					
1-Feb-06	FL					
1-Mar-06	FL					
1-Apr-06	FL					
1-May-06	FL					
1-Jun-06	FL					
1-Jul-06	FL					
1-Aug-06	FL					
1-Sep-06	FL					
1-Oct-06	FL					

BILL DATE	STATE	AMOUNT BILLED	NET AMOUNT BILLED	AGREEMENT AMOUNT	NET AGREEMENT AMOUNT	VARIANCE
1-Nov-06	FL					
1-Dec-06	FL					
1-Jan-07	FL					
1-Feb-07	FL					
1-Mar-07	FL					
1-Apr-07	FL					
1-May-07	FL					
1-Jun-07	FL					
1-Jul-07	FL					
1-Jun-08	FL					
1-Jul-08	FL					
31-Jul-08	FL					
1-Aug-08	FL					
31-Aug-08	FL					
1-Sep-08	FL					
1-Oct-08	FL					
31-Oct-08	FL					
1-Nov-08	FL					
1-Dec-08	FL					
31-Dec-08	FL					
1-Jan-09	FL					
31-Jan-09	FL					
28-Feb-09	FL					
31-Mar-09	FL					
30-Apr-09	FL					
31-May-09	FL					
30-Jun-09	FL					
31-Jul-09	FL					
31-Aug-09	FL					
30-Sep-09	FL					
31-Oct-09	FL					
8-Dec-09	FL					
8-Jan-10	FL					

BILL DATE	STATE	AMOUNT BILLED	NET AMOUNT BILLED	AGREEMENT AMOUNT	NET AGREEMENT AMOUNT	VARIANCE
8-Feb-10	FL					
8-Mar-10	FL					
8-Apr-10	FL					
8-May-10	FL					
8-Jun-10	FL					
8-Jul-10	FL					
8-Aug-10	FL					
8-Sep-10	FL					
8-Oct-10	FL					
8-Nov-10	FL					
8-Dec-10	FL					
8-Jan-11	FL					
8-Feb-11	FL					
8-Mar-11	FL					
8-Apr-11	FL					
8-May-11	FL					
8-Jun-11	FL					

ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) Variance percentages were calculated and applied for each agreement period.
- 4) 100% of the minutes are tandem routed.
- 5) The average transport mileage for tandem routed traffic was 3 miles for both agreements.
- 6) [REDACTED]
- 7) Applied the 2002 US LEC-AT&T agreement rates from March 2002 through July 2007.
 Applied a proxy [REDACTED] for the 2008 PAETEC/US LEC-AT&T agreement rates from June 2008 through June 2011.
- 8) For the time period prior to the QCC-US LEC settlement, the billed amount is reduced by [REDACTED] to avoid overlapping with the settlement.
- 9) For the time period after the settlement, the billed amount is reduced by [REDACTED]

FINANCIAL ANALYSIS	INTRASTATE	NET BILLED	VARIANCE	VARIANCE
	BILLED AMOUNT	AMOUNT	AMOUNT	PERCENT
ELECTRONIC INVOICE TOTALS				
MANUAL INVOICE TOTALS				
TOTAL				

2nd AT&T Agreement rates

800 queries

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	NET AMOUNT BILLED	AGREEMENT RATE	AGREEMENT AMOUNT	NET AGREEMENT AMOUNT
1-Oct-03	FL						
1-Nov-03	FL						
1-Dec-03	FL						
1-Jan-04	FL						
1-Feb-04	FL						
1-Mar-04	FL						
1-Apr-04	FL						
1-May-04	FL						
1-Jun-04	FL						
1-Jul-04	FL						
1-Aug-04	FL						
1-Sep-04	FL						
1-Oct-04	FL						
1-Nov-04	FL						
1-Dec-04	FL						
1-Jan-05	FL						
1-Feb-05	FL						
1-Mar-05	FL						
1-Apr-05	FL						
1-May-05	FL						
1-Jun-05	FL						
1-Jul-05	FL						
1-Aug-05	FL						
1-Sep-05	FL						
1-Oct-05	FL						
1-Nov-05	FL						
1-Dec-05	FL						
1-Jan-06	FL						
1-Feb-06	FL						
1-Mar-06	FL						
1-Apr-06	FL						
1-May-06	FL						

REDACTED

1-Dec-03 FL
 1-Jan-04 FL
 1-Feb-04 FL
 1-Mar-04 FL
 1-Apr-04 FL
 1-May-04 FL
 1-Jun-04 FL
 1-Jul-04 FL
 1-Aug-04 FL
 1-Sep-04 FL
 1-Oct-04 FL
 1-Nov-04 FL
 1-Dec-04 FL
 1-Jan-05 FL
 1-Feb-05 FL
 1-Mar-05 FL
 1-Apr-05 FL
 1-May-05 FL
 1-Jun-05 FL



MOU

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	NET AMOUNT		CPN	AGREEMENT RATE		AGREEMENT	NET AGREEMENT	VARIANCE
				BILLED	QUANTITY		TAMPER	DIRECT	AMOUNT	AMOUNT	
1-Jul-05	FL										
1-Aug-05	FL										
1-Sep-05	FL										
1-Oct-05	FL										
1-Nov-05	FL										
1-Dec-05	FL										
1-Jan-06	FL										
1-Feb-06	FL										
1-Mar-06	FL										
1-Apr-06	FL										
1-May-06	FL										
1-Jun-06	FL										
1-Jul-06	FL										
1-Aug-06	FL										
1-Sep-06	FL										
1-Oct-06	FL										
1-Nov-06	FL										
1-Dec-06	FL										
1-Jan-07	FL										
1-Feb-07	FL										

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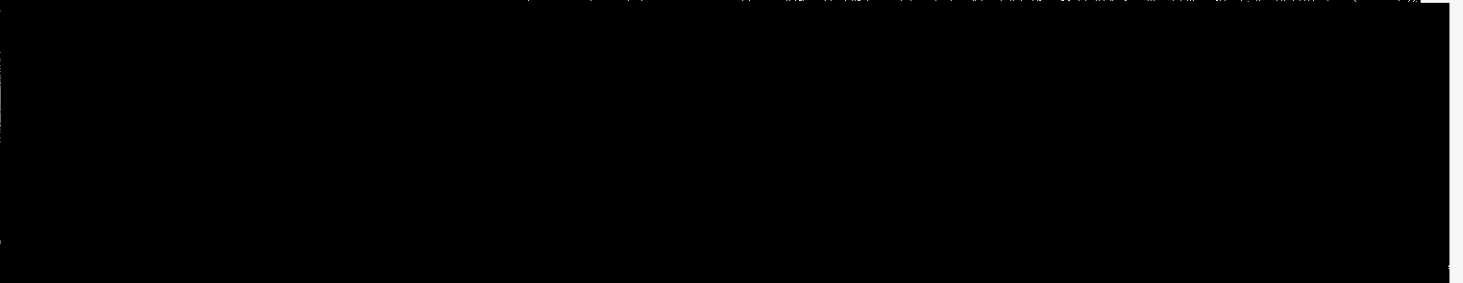
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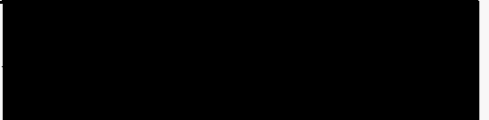
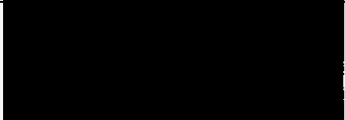
1-Mar-07 FL
 1-Apr-07 FL
 1-May-07 FL



BILL DATE	STATE	FACE PAGE AMOUNT	NET CALCULATED ITA AMOUNT	NET CALCULATED ITA AMOUNT	VARIANCE
1-Jun-07	FL				
1-Jul-07	FL				
1-Jul-05	FL				
1-Aug-05	FL				
1-Sep-05	FL				
1-Oct-05	FL				
1-Nov-05	FL				
1-Dec-05	FL				
1-Jan-06	FL				
1-Feb-06	FL				
1-Mar-06	FL				
1-Apr-06	FL				
1-May-06	FL				
1-Jun-06	FL				
1-Jul-06	FL				
1-Aug-06	FL				
1-Sep-06	FL				
1-Oct-06	FL				
1-Nov-06	FL				
1-Dec-06	FL				
1-Jan-07	FL				
1-Feb-07	FL				
1-Mar-07	FL				
1-Apr-07	FL				
1-May-07	FL				
1-Jun-07	FL				
1-Jul-07	FL				

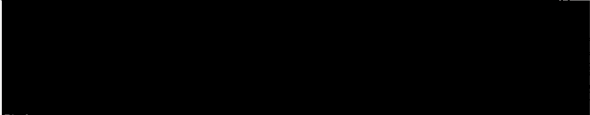


MOU
 Fixed Rate MOU
 8XX
 Total



Manual

BILL DATE	STATE	FACE PAGE AMOUNT	CALCULATED ITA AMOUNT	NET CALCULATED ITA AMOUNT	VARIANCE
6-Apr-02	FL				
5-Apr-02	FL				
5-Apr-02	FL				

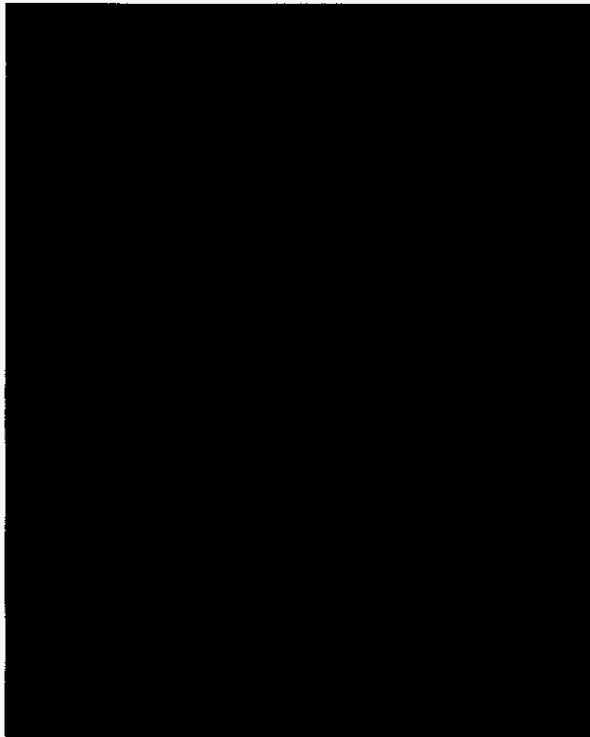


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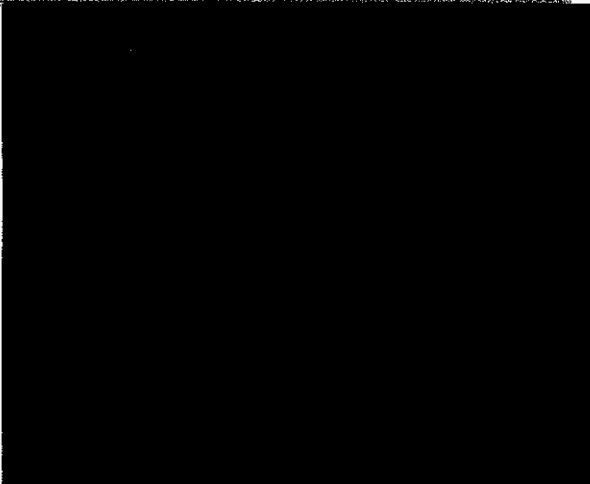
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7-May-02	FL
10-Jun-02	FL
7-Jun-02	FL
7-Jun-02	FL
9-Jul-02	FL
9-Jul-02	FL
10-Jul-02	FL
6-Aug-02	FL
6-Aug-02	FL
9-Sep-02	FL
7-Sep-02	FL
7-Sep-02	FL
4-Oct-02	FL
4-Oct-02	FL
4-Oct-02	FL
3-Nov-02	FL
6-Nov-02	FL
7-Nov-02	FL
3-Dec-02	FL
6-Dec-02	FL
5-Dec-02	FL
6-Jan-03	FL
7-Jan-03	FL
7-Feb-03	FL
6-Feb-03	FL
6-Feb-03	FL



BILL DATE	STATE	BASE RATE AMOUNT	REGULATED SERVICE AMOUNT	REGULATED SERVICE AMOUNT	VARIANCE
5-Mar-03	FL				
5-Mar-03	FL				
5-Mar-03	FL				
7-Apr-03	FL				
7-Apr-03	FL				
7-Apr-03	FL				
6-May-03	FL				
6-May-03	FL				
6-May-03	FL				
5-Jun-03	FL				
5-Jun-03	FL				
7-Jul-03	FL				
7-Jul-03	FL				
1-Aug-03	FL				
1-Aug-03	FL				
1-Sep-03	FL				



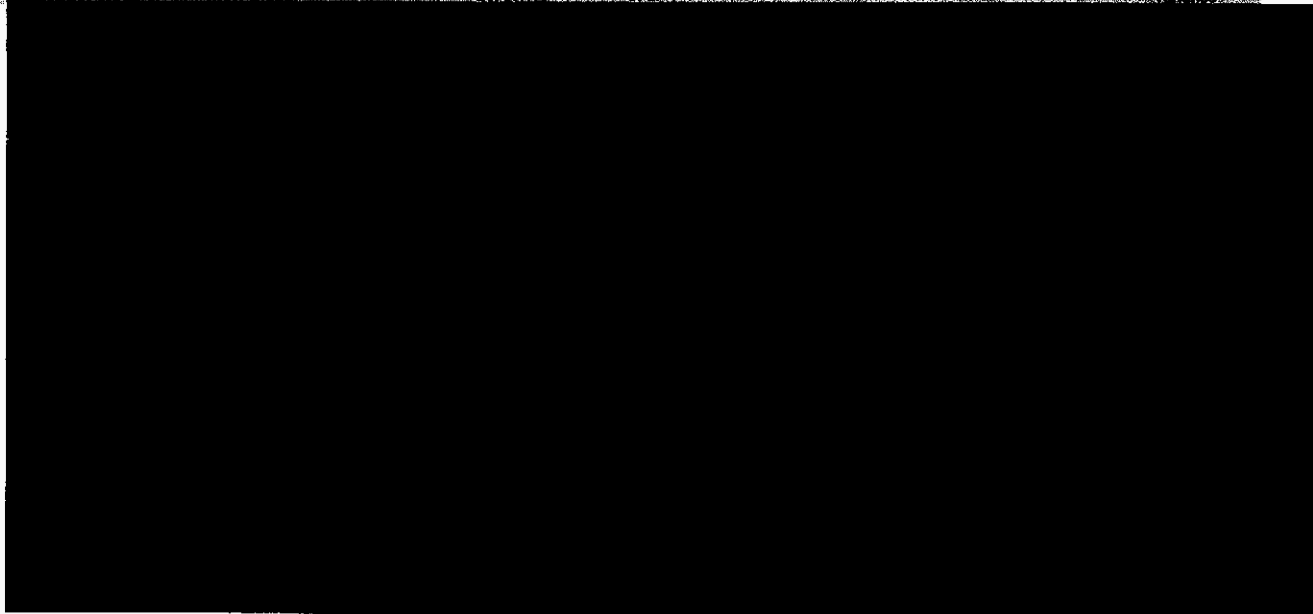
1-Sep-03 FL
 1-Jun-04 FL
 1-Jan-05 FL
 1-Nov-05 FL
 1-Sep-06 FL
 1-Oct-06 FL
 1-Nov-06 FL
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 1-Jan-07 FL
 1-Mar-07 FL
 1-Apr-07 FL
 1-Apr-07 FL
 1-May-07 FL
 1-Jun-07 FL



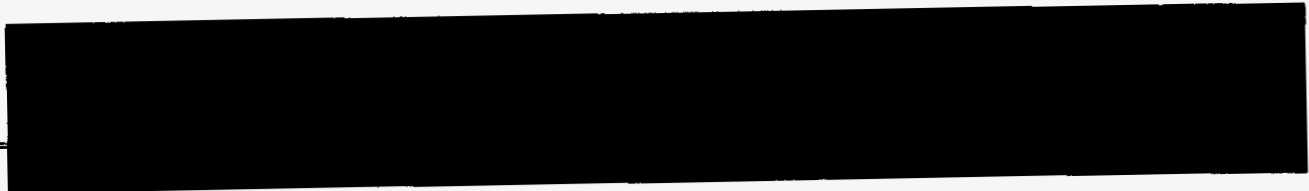
3rd PAETEC AT&T Agreement rates

800 queries

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	NET AMOUNT BILLED	QUANTITY	CFM	AGREEMENT RATE	AGREEMENT AMOUNT	NET AGREEMENT AMOUNT	Verifica
31-May-09	FL									
30-Jun-09	FL									
31-Jul-09	FL									
31-Aug-09	FL									
30-Sep-09	FL									
31-Oct-09	FL									
8-Dec-09	FL									
8-Jan-10	FL									
8-Feb-10	FL									
8-Mar-10	FL									
8-Apr-10	FL									
8-May-10	FL									
8-Jun-10	FL									
8-Jul-10	FL									
8-Aug-10	FL									
8-Sep-10	FL									
8-Oct-10	FL									
8-Nov-10	FL									
8-Dec-10	FL									
8-Jan-11	FL									
8-Feb-11	FL									



8-Mar-11 FL
 8-Apr-11 FL
 8-May-11 FL
 8-Jun-11 FL



MOU

BILL DATE	STATE	TRAFFIC TYPE	NET AMOUNT		QUANTITY	CPM	AGREEMENT RATE		AGREEMENT	NET AGREEMENT	VARIANCE
			AMOUNT BILLED	BILLED			PANDEM	DIRECT	AMOUNT	AMOUNT	
31-May-09	FL										
30-Jun-09	FL										
31-Jul-09	FL										
31-Aug-09	FL										
30-Sep-09	FL										
31-Oct-09	FL										
8-Dec-09	FL										
8-Jan-10	FL										
8-Feb-10	FL										
8-Mar-10	FL										
8-Apr-10	FL										
8-May-10	FL										
8-Jun-10	FL										
8-Jul-10	FL										
8-Aug-10	FL										
8-Sep-10	FL										
8-Oct-10	FL										
8-Nov-10	FL										
8-Dec-10	FL										
8-Jan-11	FL										
8-Feb-11	FL										
8-Mar-11	FL										
8-Apr-11	FL										
8-May-11	FL										
8-Jun-11	FL										
31-May-09	FL										
30-Jun-09	FL										
31-Jul-09	FL										
31-Aug-09	FL										
30-Sep-09	FL										
31-Oct-09	FL										
8-Dec-09	FL										
8-Jan-10	FL										
8-Feb-10	FL										

8-Mar-10	FL	
8-Apr-10	FL	
8-May-10	FL	
8-Jun-10	FL	
8-Jul-10	FL	
8-Aug-10	FL	
8-Sep-10	FL	
8-Oct-10	FL	
8-Nov-10	FL	
8-Dec-10	FL	
8-Jan-11	FL	
8-Feb-11	FL	
8-Mar-11	FL	
8-Apr-11	FL	
8-May-11	FL	
8-Jun-11	FL	
MOU 8xx		
Total Electronic Variance		

Manual

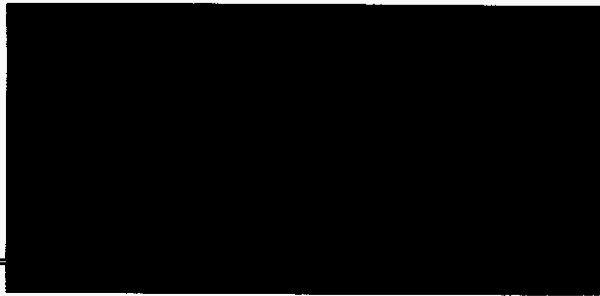
BILL DATE	STATE	FACE PAGE AMOUNT	CALCULATED (TA) AMOUNT	NET CALCULATED (TA) AMOUNT	VARIANCE
01-Jul-07	FL				
01-Jun-08	FL				
01-Jul-08	FL				
31-Jul-08	FL				
BILL DATE	STATE	FACE PAGE AMOUNT	CALCULATED (TA) AMOUNT	NET CALCULATED (TA) AMOUNT	VARIANCE
01-Aug-08	FL				
31-Aug-08	FL				
01-Sep-08	FL				
01-Oct-08	FL				
01-Nov-08	FL				
31-Oct-08	FL				
01-Dec-08	FL				
31-Dec-08	FL				
01-Jan-09	FL				
31-Jan-09	FL				
31-Jan-09	FL				
28-Feb-09	FL				
28-Feb-09	FL				
31-Mar-09	FL				

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30-Apr-09	FL
30-Apr-09	FL
08-Mar-10	FL
08-Nov-10	FL
08-Feb-11	FL
08-Mar-11	FL
08-Apr-11	FL
08-May-11	FL
08-Jun-11	FL



ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) Variance percentages were calculated and applied for each agreement period.
- 4) 100% of the minutes are tandem routed.
- 5) The average transport mileage for tandem routed traffic was 3 miles for both agreements.
- 6) [REDACTED]
- 7) Applied the 2002 US LEC-AT&T agreement rates from March 2002 through July 2007.
Applied a proxy [REDACTED] for the 2008 PAETEC/US LEC-AT&T agreement rates from June 2008 through June 2011.
- 8) For the time period prior to the QCC-US LEC settlement, the billed amount is reduced by [REDACTED] to avoid overlapping with the settlement.
- 9) For the time period after the settlement, the billed amount is reduced by [REDACTED]

REDACTED

FINANCIAL ANALYSIS	INTRASTATE BILLED AMOUNT	VARIANCE AMOUNT	VARIANCE PERCENT
ELECTRONIC INVOICE TOTALS \$			
MANUAL INVOICE TOTALS \$			
TOTAL \$			

	Nuvox AT&T Agreement January 2002 - January 2005	Newsouth AT&T Agreement February 2005 - May 2010	Nuvox AT&T Agreement June 2010 - March 2012	TOTALS
MOU BILLED AMT \$				
8XX BILLED AMT \$				
MANUAL BILLED AMT \$				
TOTAL BILLED AMT \$				
	Nuvox AT&T Agreement January 2002 - January 2005	Newsouth AT&T Agreement February 2005 - May 2010	Nuvox AT&T Agreement June 2010 - March 2012	TOTALS
MOU VARIANCE \$				
8XX VARIANCE \$				
MANUAL VARIANCE \$				
TOTAL \$				

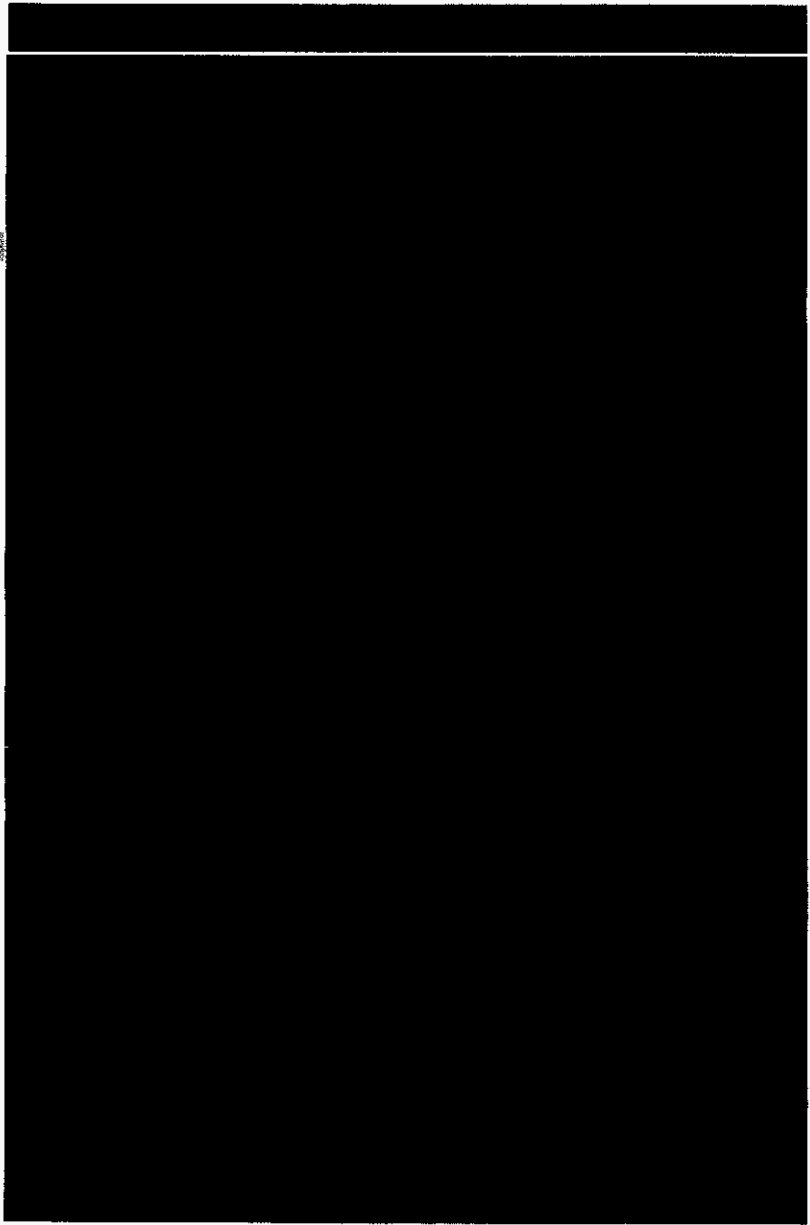
BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
10-Jan-02	FL			
10-Feb-02	FL			
28-Feb-02	FL			
10-Mar-02	FL			
31-Mar-02	FL			

REDACTED

10-Apr-02	FL
30-Apr-02	FL
10-May-02	FL
31-May-02	FL
10-Jun-02	FL
19-Jun-02	FL
30-Jun-02	FL
10-Jul-02	FL

BILL DATE	STATE
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31-Jul-02	FL
1-Aug-02	FL
8-Aug-02	FL
10-Aug-02	FL
9-Sep-02	FL
10-Sep-02	FL
7-Oct-02	FL
8-Oct-02	FL
10-Oct-02	FL
10-Nov-02	FL
11-Nov-02	FL
30-Nov-02	FL
9-Dec-02	FL
10-Dec-02	FL
31-Dec-02	FL
6-Jan-03	FL
10-Jan-03	FL
31-Jan-03	FL
5-Feb-03	FL
10-Feb-03	FL
28-Feb-03	FL
6-Mar-03	FL
10-Mar-03	FL
31-Mar-03	FL
6-Apr-03	FL
10-Apr-03	FL
30-Apr-03	FL
10-May-03	FL
31-May-03	FL
10-Jun-03	FL
19-Jun-03	FL
30-Jun-03	FL



10-Jul-03 FL
 31-Jul-03 FL
 10-Aug-03 FL
 31-Aug-03 FL
 10-Sep-03 FL
 30-Sep-03 FL
 10-Oct-03 FL
 31-Oct-03 FL
 10-Nov-03 FL
 30-Nov-03 FL
 10-Dec-03 FL
 31-Dec-03 FL
 10-Jan-04 FL
 31-Jan-04 FL
 10-Feb-04 FL
 29-Feb-04 FL
 10-Mar-04 FL

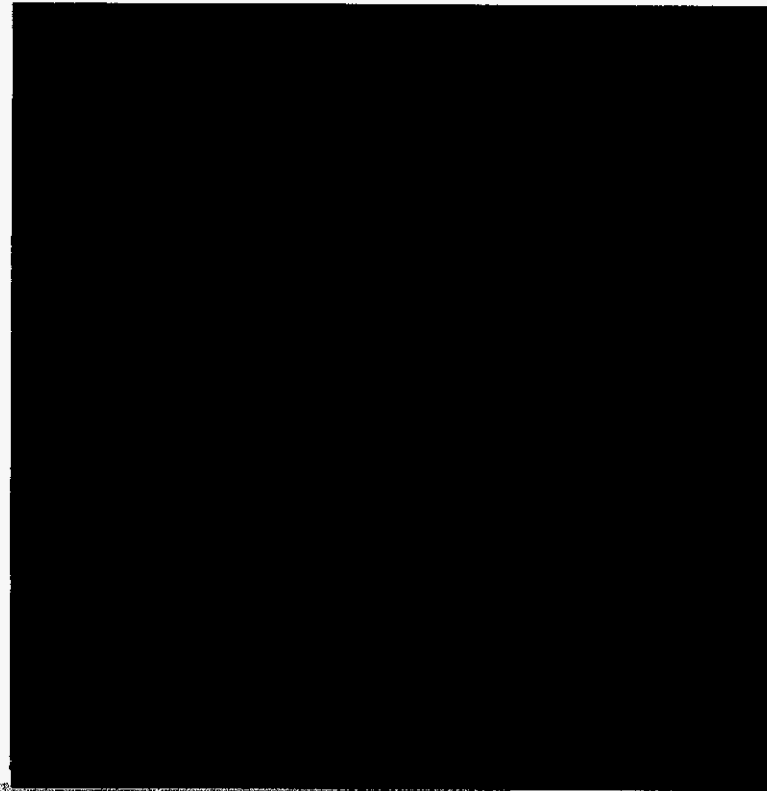


BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
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31-Mar-04 FL
 10-Apr-04 FL
 30-Apr-04 FL
 10-May-04 FL
 31-May-04 FL
 10-Jun-04 FL
 19-Jun-04 FL
 30-Jun-04 FL
 10-Jul-04 FL
 31-Jul-04 FL
 10-Aug-04 FL
 31-Aug-04 FL
 10-Sep-04 FL
 29-Sep-04 FL
 30-Sep-04 FL
 10-Oct-04 FL
 31-Oct-04 FL
 10-Nov-04 FL
 30-Nov-04 FL
 10-Dec-04 FL
 31-Dec-04 FL
 31-Jan-05 FL
 28-Feb-05 FL

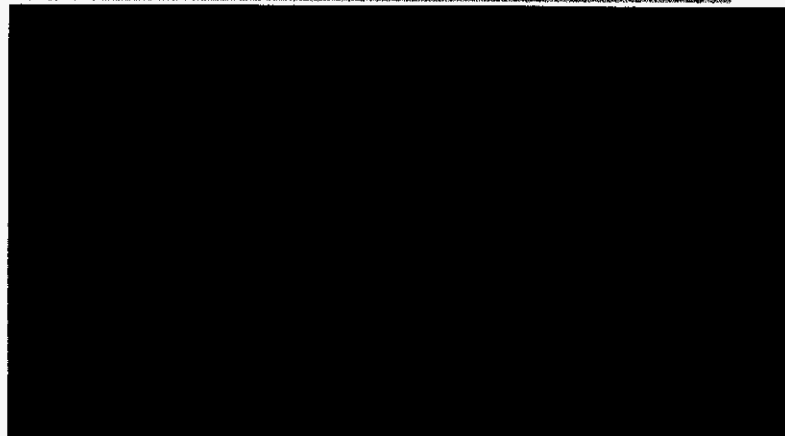


31-Mar-05	FL
30-Apr-05	FL
1-May-05	FL
31-May-05	FL
30-Jun-05	FL
31-Jul-05	FL
31-Aug-05	FL
30-Sep-05	FL
31-Oct-05	FL
30-Nov-05	FL
31-Dec-05	FL
30-Jan-06	FL
28-Feb-06	FL
31-Mar-06	FL
30-Apr-06	FL
31-May-06	FL
30-Jun-06	FL
31-Jul-06	FL
31-Aug-06	FL
30-Sep-06	FL
31-Oct-06	FL
30-Nov-06	FL
31-Dec-06	FL
31-Jan-07	FL
28-Feb-07	FL
31-Mar-07	FL

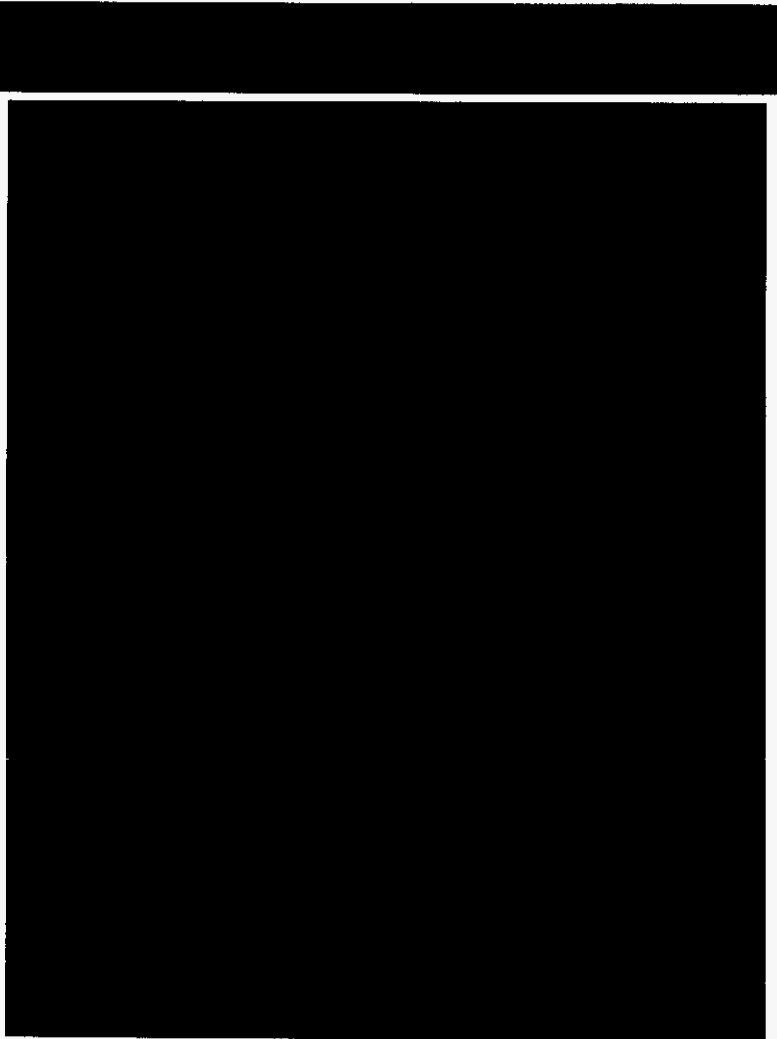


BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
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30-Apr-07	FL
31-May-07	FL
30-Jun-07	FL
31-Jul-07	FL
31-Aug-07	FL
30-Sep-07	FL
31-Oct-07	FL
30-Nov-07	FL
31-Dec-07	FL
31-Jan-08	FL
29-Feb-08	FL
31-Mar-08	FL
30-Apr-08	FL
31-May-08	FL



30-Jun-08 FL
 31-Jul-08 FL
 31-Aug-08 FL
 30-Sep-08 FL
 31-Oct-08 FL
 30-Nov-08 FL
 31-Dec-08 FL
 31-Jan-09 FL
 28-Feb-09 FL
 31-Mar-09 FL
 30-Apr-09 FL
 31-May-09 FL
 30-Jun-09 FL
 31-Jul-09 FL
 31-Aug-09 FL
 30-Sep-09 FL
 31-Oct-09 FL
 30-Nov-09 FL
 31-Dec-09 FL
 31-Jan-10 FL
 7-Mar-10 FL
 7-Apr-10 FL
 7-May-10 FL
 7-Jun-10 FL
 7-Jul-10 FL
 7-Aug-10 FL
 7-Sep-10 FL
 7-Oct-10 FL
 7-Nov-10 FL
 7-Dec-10 FL
 7-Jan-11 FL
 7-Feb-11 FL
 7-Mar-11 FL
 7-Apr-11 FL
 7-May-11 FL



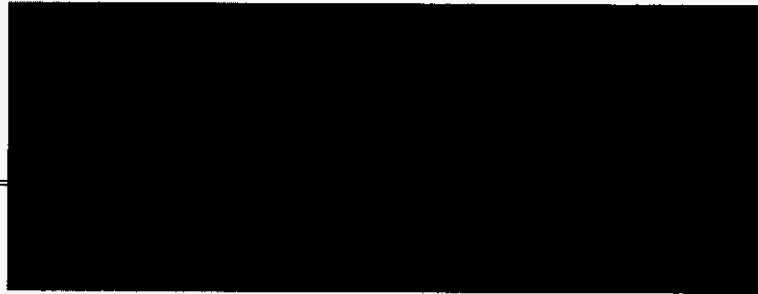
BILL DATE	STATE	AMOUNT BILLED	AGREEMENT AMOUNT	VARIANCE
7-Jun-11	FL			
7-Jul-11	FL			
7-Aug-11	FL			
7-Sep-11	FL			
7-Oct-11	FL			

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7-Nov-11	FL
7-Dec-11	FL
7-Jan-12	FL
7-Feb-12	FL
7-Mar-12	FL



ASSUMPTIONS

- 1) The percentage intrastate usage charges of total usage is the same for manual invoices as for electronic invoices.
- 2) The percentage variance when applying the contract rate is the same for manual invoices as for electronic invoices.
- 3) Variance percentages were calculated and applied for each agreement period.
- 4) 100.00% of the minutes are tandem routed.
- 5) The average transport mileage for tandem routed traffic was 11 miles.
- 6) 
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- 8) Applied the Nuvox - MCI agreement rates from January 2006 - February 2010.
- 9) Applied the Nuvox - AT&T agreement rates from March 2010 - March 2012.

REDACTED

FINANCIAL ANALYSIS	INTRASTATE BILLED AMOUNT	VARIANCE AMOUNT	VARIANCE PERCENT
ELECTRONIC INVOICE TOTALS \$	[REDACTED]		
MANUAL INVOICE TOTALS \$			
TOTAL \$			

1st Nuvox AT&T Agreement

800 queries

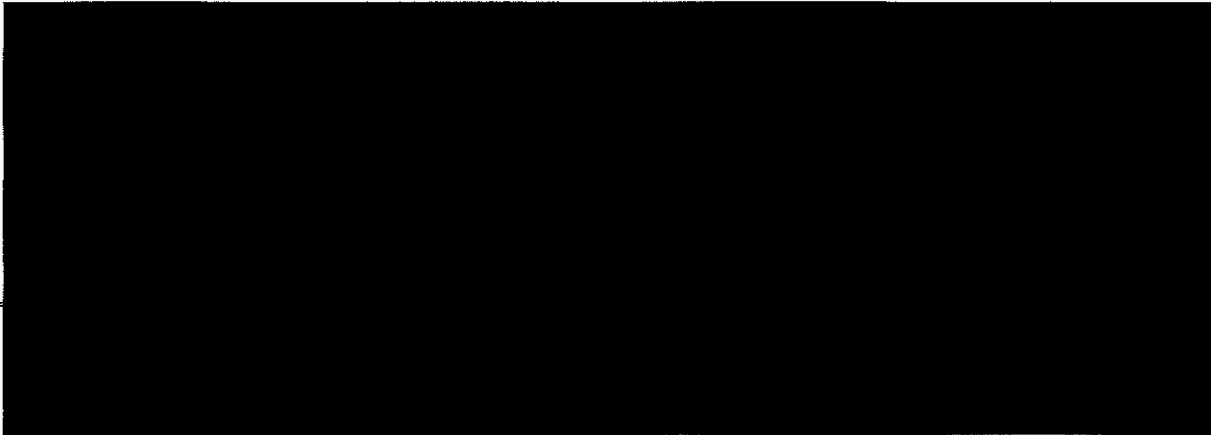
BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
10-Feb-02	FL							
10-Mar-02	FL							
10-Apr-02	FL							
10-May-02	FL							
10-Jun-02	FL							
10-Jul-02	FL							
10-Aug-02	FL							
10-Sep-02	FL							
10-Oct-02	FL							
10-Nov-02	FL							
10-Dec-02	FL							
10-Jan-03	FL							
10-Feb-03	FL							
10-Mar-03	FL							
10-Apr-03	FL							
10-May-03	FL							
10-Jun-03	FL							
10-Jul-03	FL							
10-Aug-03	FL							
10-Sep-03	FL							
10-Feb-04	FL							
10-Mar-04	FL							
10-Apr-04	FL							
10-May-04	FL							
10-Jun-04	FL							
10-Jul-04	FL							
10-Aug-04	FL							
10-Sep-04	FL							
10-Oct-04	FL							

MOU

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
10-Feb-02	FL							
10-Mar-02	FL							
31-Mar-02	FL							

REDACTED

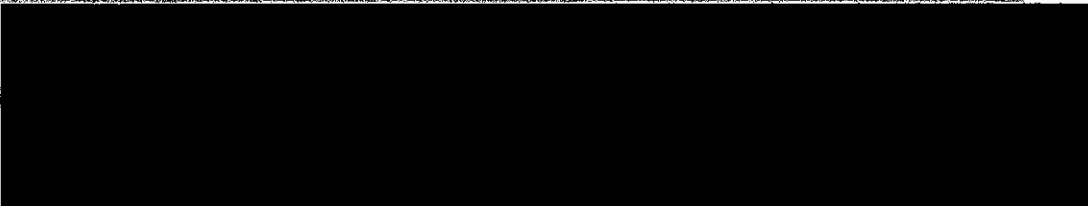
BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE		AGREEMENT	
						TANDEM	DIRECT	AMOUNT	VARIANCE
10-Jul-03	FL								
10-Aug-03	FL								
10-Sep-03	FL								
10-Feb-04	FL								
10-Mar-04	FL								
10-Apr-04	FL								
10-May-04	FL								
10-Jun-04	FL								
10-Jul-04	FL								
10-Aug-04	FL								
10-Sep-04	FL								
10-Oct-04	FL								



Newsouth AT&T Agreement

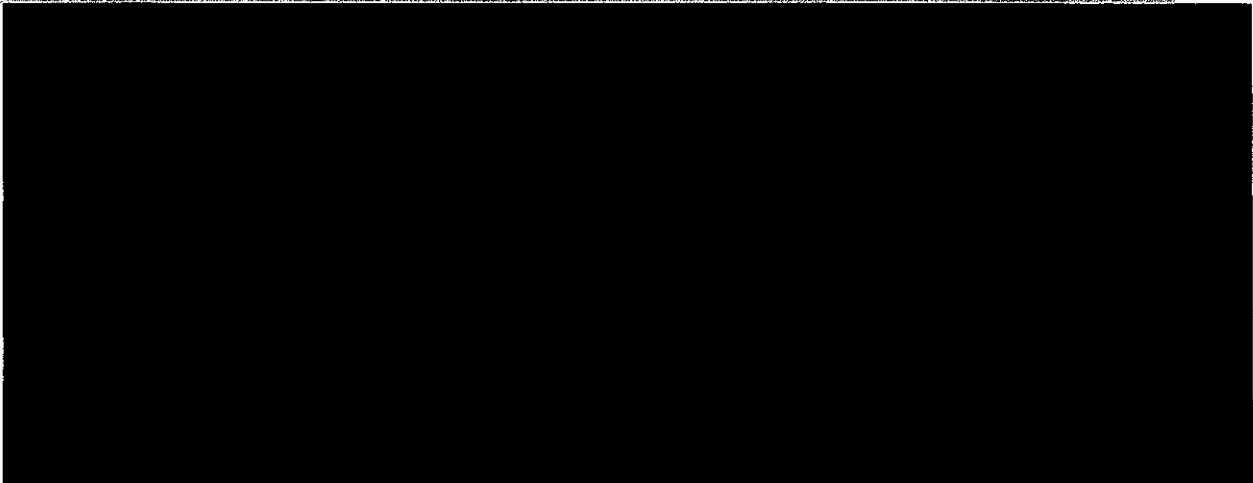
800 queries

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
31-Oct-05	FL							
7-Mar-10	FL							
7-Apr-10	FL							
7-May-10	FL							
7-Jun-10	FL							



MOU

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE		AGREEMENT	
						TANDEM	DIRECT	AMOUNT	VARIANCE
31-Oct-05	FL								
28-Feb-06	FL								
31-Mar-06	FL								
30-Apr-07	FL								
31-May-07	FL								
30-Jun-07	FL								
31-Jul-07	FL								
31-Aug-07	FL								
30-Sep-07	FL								
31-Oct-07	FL								
30-Nov-07	FL								
31-Dec-07	FL								
31-Jan-08	FL								
29-Feb-08	FL								
31-Mar-08	FL								
30-Apr-08	FL								
31-May-08	FL								



BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	TANDEM	DIRECT	VARIANCE
31-Dec-08	FL									
31-Jan-09	FL									
28-Feb-09	FL									
31-Mar-09	FL									
30-Apr-09	FL									
31-May-09	FL									
30-Jun-09	FL									
31-Jul-09	FL									
31-Aug-09	FL									
30-Sep-09	FL									
31-Oct-09	FL									
30-Nov-09	FL									
31-Dec-09	FL									
31-Jan-10	FL									
7-Mar-10	FL									
7-Apr-10	FL									
7-May-10	FL									
7-Jun-10	FL									

2nd Nuvox AT&T Agreement

800 queries

BILL DATE	STATE	TRAFFIC TYPE	AMOUNT BILLED	QUANTITY	CPM	AGREEMENT RATE	AGREEMENT AMOUNT	VARIANCE
7-Jul-10	FL							
7-Aug-10	FL							
7-Sep-10	FL							
7-Oct-10	FL							
7-Nov-10	FL							
7-Dec-10	FL							
7-Jan-11	FL							
7-Feb-11	FL							
7-Mar-11	FL							
7-Apr-11	FL							
7-May-11	FL							
7-Jun-11	FL							
7-Jul-11	FL							
7-Aug-11	FL							
7-Sep-11	FL							
7-Oct-11	FL							
7-Nov-11	FL							
7-Dec-11	FL							
7-Jan-12	FL							
7-Feb-12	FL							
7-Mar-12	FL							



Manual

BILL DATE	STATE	FACE PAGE AMOUNT	CALCULATED ITEM AMOUNT	VARIANCE
10-Jan-02	FL			
10-Jan-02	FL			
10-Jan-02	FL			
10-Feb-02	FL			
10-Feb-02	FL			
28-Feb-02	FL			
30-Apr-02	FL			
30-Apr-02	FL			
31-Mar-02	FL			
31-May-02	FL			
19-Jun-02	FL			
30-Jun-02	FL			
19-Jun-02	FL			
30-Jun-02	FL			
01-Aug-02	FL			
08-Aug-02	FL			
09-Sep-02	FL			
09-Sep-02	FL			
31-Jul-02	FL			
07-Oct-02	FL			
08-Oct-02	FL			
11-Nov-02	FL			
09-Dec-02	FL			
30-Nov-02	FL			
05-Jan-03	FL			
31-Dec-02	FL			
11-Nov-02	FL			
31-Jan-03	FL			
28-Feb-03	FL			
06-Mar-03	FL			
05-Feb-03	FL			
31-Mar-03	FL			
06-Apr-03	FL			
30-Apr-03	FL			
31-May-03	FL			
30-Apr-03	FL			
31-May-03	FL			
30-Jun-03	FL			
19-Jun-03	FL			
19-Jun-03	FL			
30-Jun-03	FL			
31-Jul-03	FL			

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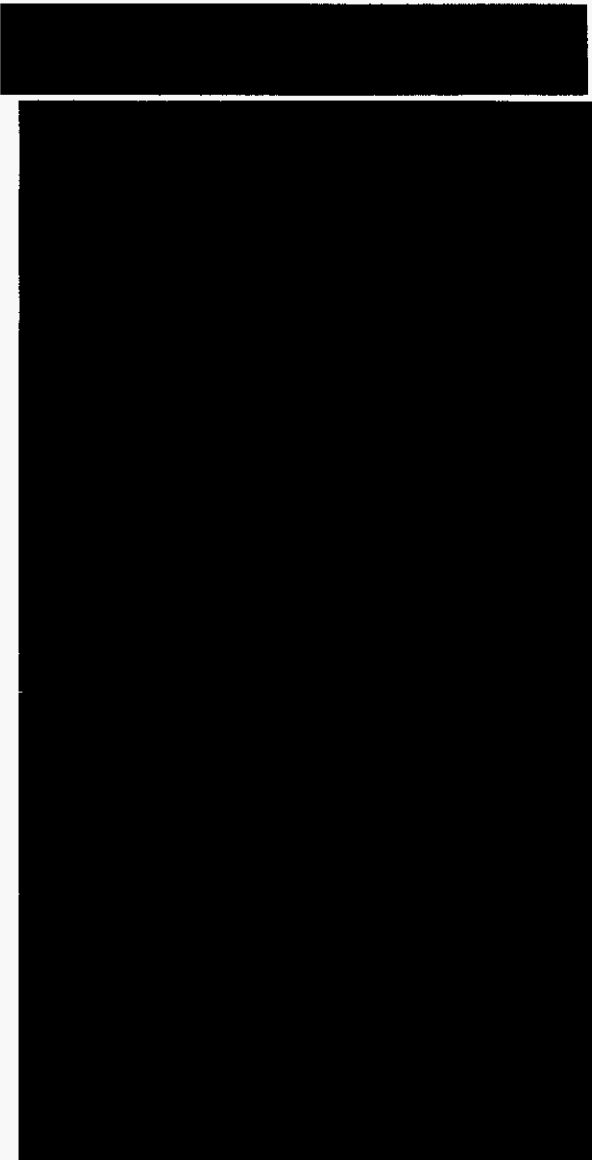
BILL DATE	STATE	FACE PAGE AMOUNT	CALCULATED RTA AMOUNT	VARIANCE
31-Jul-03	FL			
31-Aug-03	FL			
31-Aug-03	FL			
10-Oct-03	FL			
30-Sep-03	FL			
31-Oct-03	FL			
30-Sep-03	FL			
31-Oct-03	FL			
10-Nov-03	FL			
30-Nov-03	FL			
10-Dec-03	FL			
30-Nov-03	FL			
31-Dec-03	FL			
10-Jan-04	FL			
31-Dec-03	FL			
31-Jan-04	FL			
31-Jan-04	FL			
29-Feb-04	FL			
31-Mar-04	FL			
30-Apr-04	FL			
30-Apr-04	FL			
31-Mar-04	FL			
31-May-04	FL			
30-Jun-04	FL			
19-Jun-04	FL			
31-May-04	FL			
31-Jul-04	FL			
31-Aug-04	FL			
31-Aug-04	FL			
30-Sep-04	FL			
31-Oct-04	FL			
30-Sep-04	FL			
31-Jul-04	FL			
30-Nov-04	FL			
29-Sep-04	FL			
31-Oct-04	FL			
30-Nov-04	FL			
10-Dec-04	FL			
31-Dec-04	FL			
31-Dec-04	FL			
31-Jan-05	FL			
10-Nov-04	FL			
28-Feb-05	FL			
31-Mar-05	FL			
30-Apr-05	FL			
31-May-05	FL			
28-Feb-05	FL			

31-Mar-05 FL
31-Dec-04 FL

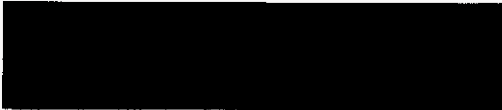


BILL DATE **STATE** **AMOUNT** **AMOUNT** **VARIANCE**

31-Jan-05 FL
31-Mar-05 FL
01-May-05 FL
30-Jun-05 FL
30-Jun-05 FL
30-Apr-05 FL
31-May-05 FL
30-Jun-05 FL
31-Jul-05 FL
31-Jul-05 FL
31-Jul-05 FL
31-Aug-05 FL
31-Aug-05 FL
31-Aug-05 FL
31-Jan-05 FL
28-Feb-05 FL
31-May-05 FL
30-Sep-05 FL
30-Sep-05 FL
30-Sep-05 FL
30-Nov-05 FL
30-Nov-05 FL
31-Dec-05 FL
31-Dec-05 FL
30-Nov-05 FL
30-Jan-06 FL
31-Mar-06 FL
30-Apr-06 FL
30-Apr-06 FL
31-May-06 FL
31-May-06 FL
30-Jun-06 FL
31-Jul-06 FL
31-Jul-06 FL
31-Jul-06 FL
31-Aug-06 FL
30-Sep-06 FL
30-Sep-06 FL
31-Oct-06 FL
31-Oct-06 FL
30-Nov-06 FL
30-Nov-06 FL
31-Dec-06 FL
31-Dec-06 FL
31-Jan-07 FL
31-Jan-07 FL



28-Feb-07 FL
 29-Feb-07 FL
 31-Mar-07 FL



BILL DATE	STATE	AMOUNT	AMOUNT	VARIANCE
31-Mar-07	FL			
30-Apr-07	FL			
31-May-07	FL			
30-Jun-07	FL			
31-Jul-07	FL			
31-Aug-07	FL			
30-Sep-07	FL			
31-Oct-07	FL			
29-Feb-08	FL			
31-May-08	FL			
30-Jun-08	FL			
31-Jul-08	FL			
31-Aug-08	FL			
30-Sep-08	FL			
31-Dec-08	FL			
31-Jan-09	FL			
28-Feb-09	FL			
30-Apr-09	FL			
31-Jul-09	FL			
31-Aug-09	FL			
30-Nov-09	FL			
31-Dec-09	FL			
31-Jan-10	FL			
07-Aug-11	FL			
07-Nov-11	FL			

ASSUMPTIONS

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