

ORIGINAL

CONFIDENTIAL

WORLDCOM TECH, INC.
 Flow-Through of Switched Access
 Rate Reductions
 Control #98-0342 (unlocked)

Binder 1 of 2

COMPANY: WORLDCOM TECHNOLOGIES
 TITLE: INDEX OF CONFIDENTIAL WORKPAPERS
 PERIOD: JULY 1, 1998 AND OCTOBER 1, 1998
 FLOW THROUGH REDUCTIONS
 DATE: FEBRUARY 8, 2000
 AUDITOR: RKY

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COMPANY: WORLD COM TECHNOLOGIES
 TITLE: INDEX OF CONFIDENTIAL WORKPAPERS
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FLORIDA PUBLIC SERVICE COMMISSION

*DIVISION OF AUDITING AND FINANCIAL ANALYSIS
BUREAU OF AUDITING*

Miami District Office

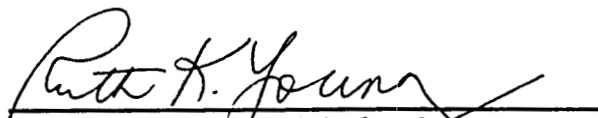
WORLDCOM TECHNOLOGIES, INC.

FLOW-THROUGH OF SWITCHED ACCESS RATE REDUCTIONS

JULY 1, 1998
OCTOBER 1, 1998

AUDIT CONTROL NO. 99-078-4-2

CONFIDENTIAL


Ruth K. Young, Audit Manager


Kathy L. Welch, Audit Supervisor

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**DIVISION OF AUDITING AND FINANCIAL ANALYSIS
AUDITOR'S REPORT**

February 10, 2000

**TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED
PARTIES**

We have applied the procedures described later in this report to audit the accompanying Flow-Through Work Sheets dated July 1, 1998 and October 1, 1998 submitted by WorldCom Technologies. These Flow-Through Work Sheets were provided in support of their estimated monthly and annualized savings because of reduced access charges that were to be passed on the customer. We have also applied procedures to determine if, in fact, the savings on the submitted Work Sheets were passed through to the customer.

Both staff and company imposed scope limitations are detailed in the procedures section.

This is an internal accounting report prepared after performing a limited scope audit. Accordingly, this report should not be relied upon for any purpose except to assist the Commission staff in performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

SUMMARY OF SIGNIFICANT PROCEDURES

Our audit was performed by examining, on a test basis, certain transactions and account balances which we believe are sufficient to base our opinion. Our examination did not entail a complete review of all financial transactions of the company. Our more important audit procedures are summarized below. The following definitions apply when used in this report.

Scanned - The documents or accounts were read quickly looking for obvious errors.

Compiled - The exhibit amounts were reconciled with the general ledger, and accounts were scanned for error or inconsistency.

Reviewed - The exhibit amounts were reconciled with the general ledger. The general ledger account balances were traced to subsidiary ledgers, and selective analytical review procedures were applied.

Examined - The exhibit amounts were reconciled with the general ledger. The general ledger account balances were traced to subsidiary ledgers. Selective analytical review procedures were applied, and account balances were tested to the extent further described.

Confirmed - Evidential matter supporting an account balance, transaction, or other information was obtained directly from an independent third party.

Verify - The item was tested for accuracy and compared to the substantiating documentation.

JULY 1, 1998 FLOW- THROUGH WORK SHEET

Recalculated the Interexchange Carrier Flow-Through Work Sheet. Agreed the Local Exchange Company rate changes for access charges to Commission provided documentation.

OCTOBER 1, 1998 FLOW-THROUGH WORK SHEET

Recalculated the Interexchange Carrier-Flow-Through Sheet. Agreed the Local Exchange Company rate changes for access charges to Commission provided documentation.

Traced the study period estimated Intrastate Minutes of Use to company provided printouts and detail of its CABS Switched Access Cost Reports.

Agreed estimated intrastate monthly revenues on the Flow-Through Work Sheet to the company printout of WorldOne Revenue Base and Company Revenue Summaries. The scope was limited because we did not review the company data base. However, we did compare customer bills before and after the decrease.

The Interexchange Carrier rate change for each rate element was recalculated using the prior tariff and the new tariff except for the "WNS Transcend" tariff which are contract rates for resellers.

New and revised tariffs in effect prior to July 1, 1998 and after October 1, 1998 were read to determine if there were possible increases prior to the reductions and possible increases after the reductions.

TEST OF CUSTOMER INVOICES

Selected four of the eight rate elements that were decreased for testing. Obtained bills for the same customers for a month after the July 1, 1998 reduction and a month after the October 1, 1998 reduction to compare the amounts billed to the Interexchange Carrier tariffs.

The scope was limited because the company could not provide us the information necessary to determine if the rates billed to the customer agreed to the tariff for two rate elements. Audit Disclosure 2 addresses this.

AUDIT DISCLOSURE 1

SUBJECT: TARIFF CHANGES

STATEMENT OF FACTS: Staff reviewed the tariffs from WorldCom that were in effect prior to the July 1, 1998 and after October 1, 1998 in order to determine if any of the tariffs that were decreased on the "Flow- Through Work Sheets" for access charge reductions were increased prior to the reduction and/or increased after the flow-through to the customers. The tariffs that were changed prior to the reductions and after the reductions are noted below.

WorldOne Service Dedicated and Switched

Tariffs submitted to the Commission show that there was an increase in this tariff on April 10, 1998 prior to the flow through reductions on July 1, and October 1, 1998. The PSC order requiring the first reduction was issued June 8, 1998. Also, this same tariff was increased effective May 18, 1999. Schedule 1 attached to this disclosure shows the increases and decreases. The April, July and October tariffs were never put into effect. The WorldOne Service customers were billed the October 1, 1996 tariff from October 1, 1996 through May 1999. Audit Disclosure 2 explains the details and the effect on the customers.

Biztel BUS 17

This rate element was not reduced in the July 1, 1998 reduction. This element was reduced on the October 1, 1998 Flow Through Work Sheet. Tariffs submitted to the Commission on May 13, 1998 showed an increase in the "all other times" rate prior to the October 1, 1998 reduction. Schedule 2 attached to this disclosure shows the increases and decreases.

COMPANY:
TITLE:
PERIOD:
DATE:

WORLDCOM TECHNOLOGIES
CHANGES IN TARIFFS
PRIOR TO AND AFTER JULY AND OCTOBER
RATE REDUCTIONS
JANUARY 25, 2000

SCHEDULE 1 TO DISCLOSURE 1

WORLD ONE SERVICE	FPSC Tariff No 4. 3RD Revised Sheet 165 10/1/96	FPSC Tariff No 4. 4th Revised Sheet 165 4/10/98	FPSC Tariff No 4. 5th Revised Sheet 165 7/1/98	FPSC Tariff No 4. 6th Revised Sheet 165 10/1/98	FPSC Tariff No 4. 7th Revised Sheet 165 5/18/99
INTERLATA**					
Switched Per Minute					
Monthly Outbound	0.1395	0.1562	0.1464	0.1376	0.1477
Monthly Inbound	0.1485	0.1630	0.1559	0.1465	0.1573
12 Month ESP Out and In	0.1350	0.1512	0.1418	0.1333	0.1430
24 Month ESP Out and In	0.1305	0.1462	0.1371	0.1289	0.1382
Dedicated Per Minute					
Monthly Outbound	0.0990	0.1139	0.1068	0.1047	0.1048
Monthly Inbound	0.1080	0.1242	0.1164	0.1141	0.1144
12 Month ESP Out and In	0.0945	0.1087	0.1019	0.0999	0.1001
24 Month ESP Out and In	0.0900	0.1035	0.0970	0.0951	0.0953

** Intralata rates were not reduced on the Interexchange Flow Through Work Sheets in July or October 1998.

COMPANY:
TITLE:
PERIOD:
DATE:

WORLDCOM TECHNOLOGIES
CHANGES IN TARIFFS
PRIOR TO AND AFTER JULY AND OCTOBER
RATE REDUCTIONS
JANUARY 25, 2000

SCHEDULE 1 TO DISCLOSURE 1

BUS 17 SERVICE

SCHEDULE 2 TO DISCLOSURE 1

	3rd Revised Sheet No. 23.1 October 1, 1996	4TH Revised Sheet No. 23.1 May 13, 1998	5th Revised Sheet No. 23.1 October 1, 1998
DAY 7A.M. TO 7.P.M.	0.1700	0.1700	0.1030
ALL OTHER TIMES	0.1500	0.1700	0.1030

AUDIT DISCLOSURE 2

SUBJECT: SAMPLE OF INVOICES

STATEMENT OF FACTS: The company reduced eight specific rate elements to pass through the Local Exchange Company Access Charge reductions to its customers. Four rate elements were selected. The rates before and after the October 1, 1998 reduction were tested. These are "WTI WorldOne Switched and Dedicated Service", "Classic Carrier Service" and "WNS Transcend."

As explained below, there were discrepancies in the tariffs compared with what the company was billing its customers for two rate elements. Also, it was not possible to determine if the customer was billed the reduced rates for two other rate elements. Therefore, the company was asked to review the amounts billed to its customers for the other four rate elements included on the Interexchange Flow-Through Work Sheets. The review of these other four elements will be addressed in a supplemental audit.

"WTI WorldOne Switched and Dedicated Service" (2 elements)

On the October 1, 1998 Interexchange Carrier Flow-Through Work Sheet the WTI WorldOne element accounted for [REDACTED] of the total monthly estimated reduction of [REDACTED] or [REDACTED]. The amount on the July 1, 1998 Flow-Through Work Sheet was [REDACTED] of the total estimated monthly reduction of [REDACTED] or [REDACTED]. In order to determine if the company reduced its rates to coincide with the reductions on the Interexchange Flow-Through Work Sheet, staff tested September and November 98 invoices to customers. It was determined that the customer was being billed the tariff in effect October 1, 1996 for both months tested. The company representative said that the increase submitted to the Commission effective April 10, 1998, and the decreases submitted effective July 1, 1998 and October 1, 1998 were never billed to the customers. The company representative also said that the customer was billed the October 1, 1996 rate until May, 1999.

Calculation of the amount that was not passed through to the customers is on Schedule 1 attached to this disclosure.

WTI WORLDONE SWITCHED AND DEDICATED SERVICE OPINION: Since the company did not flow through its reductions calculated on the Interexchange Carrier Flow-Through Work Sheets, the Customers did not benefit from the reductions. Based on the attached schedule, arrangements should be made to pass through [REDACTED] to the customers.

"Classic Carrier Service"

On the October 1, 1998 Interexchange Carrier Flow-Through Work Sheet this element accounted for [REDACTED] of the total monthly reduction of \$ [REDACTED] or [REDACTED]. The amount on the July 1, 1998 Flow-Through Work Sheet was [REDACTED] of the total monthly reduction of [REDACTED] or [REDACTED].

Invoices for the month of September and November 98 were selected to determine if the July 1 and October 1, 1998 reductions went into effect. The review of the invoices showed that the data was summarized by either originating or terminating information. There was no data on the invoices that would allow a determination of a billed rate per minute. The company provided us with further detail for one of the sample accounts. However, we still could not determine a rate per minute to agree with the tariff. A company representative then told us that the "Classic Carrier Service" is a "carrier to carrier" service and most carriers are on a special contract arrangement. This means that they are sometimes billed a lower rate than the tariff. The company representative said that it is difficult to determine the rate per minute from the detail of the invoices.

CLASSIC CARRIER SERVICE OPINION: Because of the method of billing its customers and detail format provided by the company, we could not determine if the customers were billed the reduced rates.

"WNS Transcend"

On the October 1, 1998 Interexchange Carrier Flow-Through Work Sheet the WNS Transcend element accounted for [REDACTED] of the total estimated reduction of [REDACTED], or [REDACTED]. The amount on the July 1, 1998 Flow-Through Work Sheet was \$22,030 of the total estimated reduction of [REDACTED] or [REDACTED].

The company explained that the "WNS Transcend" rate element is a contract with resellers. The resellers get three different parts on their bill. Two parts are access fees, originating and terminating and the third part is the long distance element. The access fee reduction goes straight to the reseller.

In order to determine if the rates were reduced, the contracts with the resellers were requested to determine the prior rates and the new rates. The company representative said the contracts were generic and we would not see rates, but there was a clause that says that any access fee reductions from the local Exchange Companies would be passed through to the customer. The company representative said that they would only provide the generic contract to order to maintain the necessary confidentiality of very sensitive information.

Through discussion with company personnel, we were provided with company calculations for the July and October 1998 reductions to try to determine if the access fee reduction was in fact

passed through to its "WNS Transcend" customers.

We were also provided with invoices for two Transcend customers. As with the Classic Carrier invoices, the data was summarized by either originating or terminating information. There was no data on the invoices that would allow a determination of a billed rate per minute. The company could not supply any more detail.

WNS TRANSCEND SERVICE OPINION: Calculations for the GTE reduction as it applies to the Transcend element show that the reduction by WorldCom was very close to the reduction in the GTE tariff. The Sprint tariff and the company calculations were not close. The reduction to the WorldCom customer was higher than was called for in the Sprint tariff. The company explained that there could be many reasons why the customer received a higher reduction. It might be that the customer was over-billed in prior month in error and the customer was getting the credit along with the reduction for the access charged making the rate lower. The company representative could not provide a reasons for the discrepancy. We can conclude, though, that the reduction calculated by the company to be billed the customer is much lower than the reduction called for in the Sprint tariff.

Although we could determine that a rate reduction was calculated, we did not have the invoice data to show that the Transcend rate was billed to the customers.

COMPANY:
TITLE:

PERIOD:
DATE:
AUDITOR:

WORLDCOM TECHNOLOGIES
CALCULATION OF WORLDCOM
SERVICE REDUCTION
JULY 1 AND OCTOBER 1, 1998
JANUARY 31, 2000
RKY

SCHEDULE 1 TO DISCLOSURE 2

Company Calculated Flow-Through	IXC WorkSheet July 1, 1998 Estimated Monthly Reduction	IXC WorkSheet October 1, 1998 Estimated Monthly Reduction	Total
Rate Element			
WTI World One Switched			
WTI WorldOne Dedicated			
WTC World One*			
Times 12 for the yearly effect			12

Audit Disclosures 3 and 4 would have the net effect of reducing this amount by

* Not separated between switched and dedicated on the IXC Flow-Through Work Sheet.

AUDIT DISCLOSURE 3

**SUBJECT: STUDY PERIOD INTRASTATE MINUTES OF USE ON
OCTOBER 1, 1998 FLOW THROUGH WORKSHEET**

STATEMENT OF FACTS: The company calculated the monthly dollar savings to the Interexchange Carrier from the Local Exchange companies by applying the rate change from the Local Exchange companies to a monthly estimated number of Intrastate Minutes of Use. The result is the monthly reduction to pass through to its customers. The company source documentation for the estimated number of Minutes of Use did not agree with the Minutes of Use on the Flow-Through Work Sheet.

Recalculation of the Flow-Through Work Sheet based on company source documentation shows that the company overestimated its monthly savings in the amount of [REDACTED] per month or [REDACTED] per year. This calculation is presented on the attached schedules.

However, recalculation of the flow-through work sheet based on "Actual" Minutes of Use provided by the company shows that the company would not have passed through enough of a reduction to the customer. This calculation is on the attached schedule. The use of "Actual" Minutes of Use shows its monthly savings to be underestimated. The effect of this is to pass on less to the customer than the reduction received from the Local Exchange Companies. The net of these two calculations shows a shortage of [REDACTED] to the customer for the year. The calculations are on the attached schedule.

COMPANY:
TITLE:

WORLDCOM TECHNOLOGIES
OCTOBER 1, 1998 FLOW THRU
WORKSHEET DISCLOSURES FOR THE
STUDY PERIOD INTRASTATE
MINUTES OF USE.

PERIOD:
DATE:

OCTOBER 1, 1998
SEPTEMBER 7, 1999

Company Calculation According to the Flow Through Worksheet

LEC	Rate Change	Study Period MOU	Savings
GTE Originating	[REDACTED]	[REDACTED]	[REDACTED]
GTE Terminating	[REDACTED]	[REDACTED]	[REDACTED]
Sprint (Interconn)	[REDACTED]	[REDACTED]	[REDACTED]
Estimated Monthly Savings			[REDACTED]
Staff recalculation from company documentation			
GTE Originating	[REDACTED]	[REDACTED]	[REDACTED]
GTE Terminating	[REDACTED]	[REDACTED]	[REDACTED]
Sprint (Interconn)	[REDACTED]	[REDACTED]	[REDACTED]
Estimated Monthly Savings			[REDACTED]
Monthly Difference			[REDACTED]
		Times	[REDACTED]
Estimated Yearly difference- Overestimated			[REDACTED]

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COMPANY:
TITLE:

WORLD COM TECHNOLOGIES
OCTOBER 1, 1998 FLOW THRU
WORKSHEET DISCLOSURES FOR THE
STUDY PERIOD INTRASTATE
MINUTES OF USE.

PERIOD:
DATE:

OCTOBER 1, 1998
SEPTEMBER 7, 1999

Staff Calculation based on Company Source Documentation

LEC	Rate Change	Study Period MOU	Savings
GTE Originating GTE Terminating Sprint (Interconn)	[REDACTED]	[REDACTED]	[REDACTED]
Estimated Monthly Reduction			[REDACTED]

Staff recalculation based on company actual data

GTE Originating GTE Terminating Sprint (Interconn)	[REDACTED]	[REDACTED]	[REDACTED]
Monthly Reduction based on actual data			[REDACTED]
Monthly Difference			[REDACTED]
		Times	12
Yearly net shortage			[REDACTED]

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AUDIT DISCLOSURE 4

**SUBJECT: INTEREXCHANGE CARRIER RATE CHANGES
OCTOBER 1, 1998**

STATEMENT OF FACTS: The company used predetermined percent changes to the IXC rates on the flow through worksheet to calculate the monthly rate reduction to its customers for eight separate rate elements. Staff reviewed both the prior tariffs and tariffs effective October 1, 1998 to recalculate the Interexchange Carrier rate changes.

For two rate elements, the percent used by the company did not reconcile to the tariffs. These are "Biztel Bus 17 Service" and "Classic Carrier Service." The company reduced "Biztel" and "Classic Carrier" in the amount of [REDACTED]. Recalculation of the prior and new tariffs indicate that these rate elements are reduced by [REDACTED] and [REDACTED] respectively.

	Flow Through IXC Rate Change	Staff Calculated IXC Rate Change Per Tariff
Biztel Bus 17	[REDACTED]	[REDACTED]
Classic Carrier	[REDACTED]	[REDACTED]

OPINION: Staff's calculation would have the effect of creating a larger reduction for Biztel Bus 17 and a smaller reduction for Classic Carrier Service. The net effect as calculated on the attached schedules creates a larger reduction to customers in the amount of [REDACTED]

COMPANY:
TITLE:

WORLDCOM TECHNOLOGIES
OCTOBER 1, 1998 FLOW THRU WORKSHEET
DISCLOSURES for IXC Rate Change Percents
OCTOBER 1, 1998
SEPTEMBER 7, 1999
RKY

PERIOD:
DATE:
AUDITOR:

The company used predetermined % changes to the IXC rates for flow thru and applied them to estimated revenues to come up with their estimated reduction. In order to determine if the company applied these percent reductions, staff determined the prior tariff and new tariff as of October 1, 1998 and calculated the percent reduction with the following results:

The predetermined percent reductions were reflected in the tariff of all the rate elements on the October 1, 1998 IXC Flow Thru worksheet except for two elements which are Biztel BUS 17 and Classic Carrier Service.

BIZTEL BUS 17	
Tariff May 13, 1998	0.17 cents
Tariff Sept 30, 1998	0.10 cents
Reduction	0.07 cents
divide by	0.17 cents
%Tariff Change	39.41%

The difference in the reduction is as follows:

Rate Element	Flow Through IXC Rate Change	Staff Calculated IXC Rate Change Per Tariff	Difference
Biztel Bus17	[REDACTED]	[REDACTED]	[REDACTED]
Co Estimated Monthly Intrastate Revenue *	[REDACTED]	[REDACTED]	[REDACTED]
Reduction Rev * % Change	[REDACTED]	[REDACTED]	[REDACTED]
	Annualize for 12 months		12
Add shortage calculated for Classic Carrier on next schedule in the amount of			[REDACTED] per year
			[REDACTED] per year
			[REDACTED] per year

* According to October 1, 1998 Flow Thru Worksheet

COMPANY: WORLDCOM TECHNOLOGIES
 TITLE: OCTOBER 1, 1998 FLOW THRU WORKSHEET EXCEPTIONS AND DISCLOSURES for IXC Rate Change Percents
 PERIOD: OCTOBER 1, 1998
 DATE: SEPTEMBER 7, 1999
 AUDITOR: RKY

For the Classic Carrier Service reduction of [REDACTED] reduction was calculated using a prior rate that is not in the tariff. When using the prior rate that is in the tariff the reduction is: [REDACTED]

Documentation sent by the company:

	Switched	Dedicated	Weighted Avg.
Prior Proposed	[REDACTED]	[REDACTED]	[REDACTED]
		Divide by	[REDACTED]
		Reduction %	[REDACTED]

According to the tariffs	Switched	Dedicated	Weighted Avg.
Prior Proposed	[REDACTED]	[REDACTED]	[REDACTED]
		Divide by	[REDACTED]
		Reduction %	[REDACTED]

IXC Flow Thru Work Sheet

Estimated monthly revenue for Classic Carrier Service

Intrastate Revenue Percent determined	[REDACTED]
Amount used on Flow thru work sheet	[REDACTED]
Difference undetermined	[REDACTED]
Intrastate Revenue Staff % determined	[REDACTED]
Annualize for 12 months	[REDACTED]
Annual reduction shortage	[REDACTED] 12 (OK PCM)

EXHIBITS

**CORRECTED VERSION
IXC Flow- Through Work Sheet**

Name(s) of IXC: WorldCom Technologies, Inc. (WTI); WorldCom Network Services, Inc. (WNS); Biztel Corp.; TTI National, Inc.

Study Period (one or more months in 1998): July

Calculation of \$ Savings and Percent Reduction

<u>LEC</u>	<u>Rate Change</u>	x	<u>Study Period # Intrastate Est. Minutes (MOUS)</u>	<u>=Sw. Acc. Savings</u>
1. GTE	\$0.0022555 (Orig. CCL)	x	[REDACTED]	= [REDACTED]
2.	\$0.0034969 (Term. CCL)	x	[REDACTED]	= [REDACTED]
3. Sprint	\$0.00295 (Interconnection)	x	[REDACTED]	= [REDACTED]
4. Total Sw. Acc. Savings (Sum lines 1-3)				= [REDACTED]
5. Statewide intrastate long distance study period billable revenue				Not Applicable
6. Required % reduction in IXC's FL intrastate long distance rates (line 4/line 5)				N.A.

The percent reduction from line 6 may be applied across-the-board to all IXC's intrastate rates OR

The study period savings may be applied to one or more rate elements such that they are passed through to your customers. An example is shown below. **REMEMBER: THE % REDUCTION FOR INTRALATA TOLL RATES MUST NOT BE HIGHER THAN THE REDUCTION ON LINE 6.**

Monthly Savings Spread Over Specific Rate Elements

<u>Rate Element</u>	<u>IXC Rate Change</u>	x	<u>Study Period #Intrastate (Est. Revenue)</u>	<u>=</u>	<u>Study Period Reduction</u>
7. WTI WorldOne	[REDACTED]	x	[REDACTED]	=	[REDACTED]
8. WTI Home Advantage	[REDACTED]	x	[REDACTED]	=	[REDACTED]
9. TTI Combined Calling Plan	[REDACTED]	x	[REDACTED]	=	[REDACTED]
10. Biztel BUS 49	[REDACTED]	x	[REDACTED]	=	[REDACTED]
11. WNS Classic Carrier Svc.	[REDACTED]	x	[REDACTED]	=	[REDACTED]
12. WNS Transcend	Contract Rates for resellers		[REDACTED]	=	[REDACTED]
13. Study period total estimated reduction					

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IXC Summary

IXCs : WorldCom Technologies, Inc. (WTI); WorldCom Network Services, Inc. (WNS); Biztel Corp.; TTI National, Inc.

Effective date of flow-through: July 1, 1998

Percentage Reduction of IntraLATA toll rates

WorldCom only reduced interLATA rates for World One. For the other products WorldCom has only one rate schedule, therefore the percent reduction for intraLATA was no greater than interLATA.

Determination of Residence & Business Calculation

WorldCom determined what percentage of our Florida market was attributed to Commercial, Residential, Biztel, and Wholesale sectors. Then the total savings were allocated between each sector based on this percentage and then flowed through in the products listed. WorldOne, Biztel BUS 49, TTI's Combined Calling Plan, Classic Carrier Service, and Transcend products are part of the "business rate" summary below. Home Advantage is in the "residential rate" summary below. Please note that the Transcend product is a non-tariffed contract service for resellers.

IXC Flow-Through Summary

1. Annualized Effect of Flow-Through to Residential Rates	=	[REDACTED]	=	[REDACTED]
2. Annualized Effect* of Flow-Through to Business Rates:	=	[REDACTED]	=	[REDACTED]
3. Total Annualized Flow-Through (line 1+ line 2)			=	[REDACTED]

*TTI is classified as Business in the IXC Flow Through Summary, but has some residential traffic.

000024

IXC Flow- Through Work Sheet

Name(s) of IXC: WorldCom Technologies, Inc. (WTI); WorldCom Network Services, Inc. (WNS); Biztel Corp.; TTI National, Inc.

Study Period (one or more months in 1998): July Average

Calculation of \$ Savings and Percent Reduction

<u>LEC</u>	<u>Rate Change</u>	x	<u>Study Period # Intrastate Est. Minutes (MOUS)</u>	<u>=Sw. Acc. Savings</u>
1. GTE	\$0.0042878 (Orig. CCL)	x	[REDACTED]	= [REDACTED]
2.	\$0.0066423 (Term. CCL)	x	[REDACTED]	= [REDACTED]
3. Sprint	\$0.005554 (Interconnection)	x	[REDACTED]	= [REDACTED]
4. Total Sw. Acc. Savings (Sum lines 1-3)				= \$ [REDACTED]
5. Statewide intrastate long distance study period billable revenue				Not Applicable
6. Required % reduction in IXC's FL intrastate long distance rates (line 4/line 5)				N.A.

The percent reduction from line 6 may be applied across-the-board to all IXC's intrastate rates OR

The study period savings may be applied to one or more rate elements such that they are passed through to your customers. An example is shown below. **REMEMBER: THE % REDUCTION FOR INTRALATA TOLL RATES MUST NOT BE HIGHER THAN THE REDUCTION ON LINE 6.**

Monthly Savings Spread Over Specific Rate Elements

<u>Rate Element</u>	<u>IXC Rate Change</u>	x	<u>Study Period #Intrastate (Revenue)</u>	<u>=</u>	<u>Study Period Reduction</u>
7. WTI WorldOne Swc.	[REDACTED]	x	[REDACTED]	=	[REDACTED]
8. WTI WorldOne Ded.	[REDACTED]	x	[REDACTED]	=	[REDACTED]
9. WTI Home Advantage	[REDACTED]	x	[REDACTED]	=	[REDACTED]
10. WTI Home Adv. Easy	[REDACTED]	x	[REDACTED]	=	[REDACTED]
9. TTI Combined Calling Plan	[REDACTED]	x	[REDACTED]	=	[REDACTED]
10. Biztel BUS 17	[REDACTED]	x	[REDACTED]	=	[REDACTED]
11. WNS Classic Carrier Svc.	[REDACTED]	x	[REDACTED]	=	[REDACTED]
12. WNS Transcend	Contract Rates for resellers			=	[REDACTED]
13. Study period total estimated reduction					[REDACTED]

000025

IXC Summary

IXCs : WorldCom Technologies, Inc. (WTI); WorldCom Network Services, Inc. (WNS); Biztel Corp.; TTI National, Inc.

Effective date of flow-through: October 1, 1998

Percentage Reduction of IntraLATA toll rates

WorldCom has only one rate schedule, therefore the percent reduction for intraLATA was no greater than interLATA.

Determination of Residence & Business Calculation

WorldCom determined what percentage of our Florida market was attributed to Commercial, Residential, Biztel, and Wholesale sectors. Then the total savings were allocated between each sector based on this percentage and then flowed through in the products listed. WorldOne, Biztel BUS 17, TTI's Combined Calling Plan, Classic Carrier Service, and Transcend products are part of the "business rate" summary below. Home Advantage is in the "residential rate" summary below. Please note that the Transcend product is a non-tariffed contract service for resellers.

IXC Flow-Through Summary

- | | |
|---|--------------|
| 1. Annualized Effect of Flow-Through to Residential Rates | [REDACTED] |
| [REDACTED] | |
| 2. Annualized Effect* of Flow-Through to Business Rates: | = [REDACTED] |
| [REDACTED] | |
| 3. Total Annualized Flow-Through (line 1+ line 2) | = [REDACTED] |

*TTI is classified as Business in the IXC Flow Through Summary, but has some residential traffic.

WORKING PAPER STANDARD INDEX

FOLDER	World Com Technologies Dialtone Index		PAGE #	Dialtone Index	
	File Folders Maintained in District Office	Disk #		File Name	Disk #
	IXC Flow Thru			COST OF CAPITAL	
	CURRENT FILES		31	COST OF CAPITAL	
	ORIGINAL WORK PAPERS - FILE MAINTENANCE IN DIVISION AUDIT FINANCE CONTROL FILE		32	EQUITY	
	PLANNING AND CONTROL		33	LONG TERM DEBT	
1	AUDIT REPORT		34	SHORT TERM DEBT	
2	COMPANY FILING		35	CUSTOMER DEPOSITS	
3	MANAGEMENT REPRESENTATION LETTER		36	DEFERRED TAXES	
4	AUDIT SERVICE REQUEST		37	TAX CREDITS	
5	PLANNING		38		
6	AUDIT PROGRAM		39		
7	ANALYTICAL REVIEW			NET OPERATING INCOME	
8	REVIEW NOTES BOARD OF DIRECTORS/ LIST OF DIRECTORS AND AFFILIATES		40	NET OPERATING INCOME	
9	REVIEW NOTES EXTERNAL/INTERNAL/FPSC AUDIT		41	OPERATING REVENUES	
10	DOCUMENT REQUESTS AND CONTROL LOG		42		
11	CONFIDENTIAL DOCUMENTS CONTROL LOG		43	OPERATING EXPENSES	
12	TRIAL BALANCE		44	<i>Summary of Procedures</i>	
13	ADJUSTMENT / RECLASSIFICATION SUMMARY		45	<i>IXC Flow Thru Worksheet 7/1/98</i>	
14	SUPERVISORS REVIEW OF AUDIT		46		
	RATE BASE		47		
15	RATE BASE		48		
16	UTILITY PLANT		49	<i>IXC Flow Thru W/S 10/1/98</i>	
17	LAND		50	MAINTENANCE EXPENSES <i>Tariffs</i>	
18	PLANT HELD FOR FUTURE USE		51	DEPRECIATION / AMORTIZATION EXPENSE <i>Sample Summary</i>	
19	CONSTRUCTION WORK IN PROCESS		52	<i>Sample Test</i>	
20	CONTRIBUTIONS IN AID OF CONSTRUCTION		53	TAXES OTHER THAN INCOME <i>Tariffs</i>	
21			54	INCOME TAXES	
22	ACCUMULATED DEPRECIATION		55	DEFERRED TAXES	
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			71	EXTRAORDINARY ITEMS	
			72		

From: Ruth Young
To: Kathy Welch
Subject: IXC Flow Through Audits

-----NOTE-----

CC: Denise Vandiver

.....
This is to confirm our conversation of today. I received a call from Julie Davis late yesterday saying that she did not have any information for me at this time, but would have it available by December 20. If this is the case I will need until the middle of January to go through the sample and resolve any differences which I am sure will occur. We all agreed that this was OK but did not set a date. What about January 4 or 17?

Also, we decided that this was the last time we were going to extend the document request due dates and I was going to inform the company that if we did not receive the information at that time I would recommend some type of penalty in my report.


Julie Davis is not in today. I will call her tomorrow and let her know.

Please let me know what due date you prefer.

CONFIDENTIAL

(1)

000028



From: Ruth Young
To: Kathy Welch
Subject: IXC Flow Through Audits

==NOTE=====

CC: Denise Vandiver

.....
This is a follow up to my memo to you of November 15, 1999 detailing the problems.

WORLDCOM TECHNOLOGIES - There were three items in that memo that were outstanding.

1. We did not receive the sample for the World One Switched Services rate element. We still did not receive it as of today.
3. For the Classic Carrier Service sample items we were not able to tell where the calls were originated and terminated to determine the rates used. We still did not receive this information as of today.
2. For the WNS Transcend Rate Element I wrote another request on November 11, 1999. Their response was they were looking into it and would get back to us the week of November 29. We have not heard anything further as of today.

4CI WORLDCOM --

1. The sample for execunet service is completed. Two weeks ago I requested an explanation for five discrepancies. I have not heard anything to date.
3. We received what the company states are the correct invoices for the VNET business element. I plan to audit these tomorrow.

I left a message for Julie Davis today asking for firm dates for the rest of the information. The audit is due December 20. Without the above information, I cannot complete it by then. The company has not responded in a timely manner to any of our requests during this audit and I don't expect them to start now. What are your suggestions?

CONFIDENTIAL

(2)

000029

MEMORANDUM

NOVEMBER 15, 1999

TO: KATHY WELCH
FROM: RUTH YOUNG
Re: IXC ACCESS CHARGE FLOW THROUGH REDUCTIONS
TO CUSTOMERS

Attached is an update of the problems I have been having with my audits of WorldCom Technologies and MCI Worldcom. After you read this, let's discuss our alternatives. We could write up a report of what we have so far and continue on with the audit or just extend the audit so that we can get all the information we need to draw a conclusion. Even if we extend, I believe we will still have the certain scope limits as discussed on the attached update.

Attachment

cc: Denise Vandiver

CONFIDENTIAL

(3)

S-1

000030



PROGRESS REPORT - As of November 15, 1999
AUDITS OF IXC FLOW THROUGH WORKSHEETS
RKY 11/15/99

PROGRESS REPORT - As of November 15, 1999
AUDITS OF IXC FLOW THROUGH WORKSHEETS
RKY 11/15/99

WORLD COM TECHNOLOGIES

I requested a sample of one residential and one business rate element to test whether the tariff was reduced. The request was submitted on October 1, 1999.

A. Residential - "World One Switched Services". We have not received any sample to date.

B. Business- "Classic Carrier Service". We received the sample on November 10, 1999. It was not possible to tell where the calls were originated and terminated to determine the rates used. The company is exploring the invoices to determine if there is a way I can audit them and get the information we need.

C. There was also a rate element on the flow through work sheet where the company said they would reduce rates for contract customers. I requested documentation on September 14, 1999 (prior and new contracts that add up to the amount of the reduction). The company said that they were too sensitive and confidential and that even if we got them they would only say that any reductions from the LECs for access charges would be flowed through to them.

I said to them OK let me see the bills from these companies that would show that a reduction included on the flow through work sheets took place. (The reduction for these contract customers is [redacted] of the total flow through reduction). I also asked for the calculations that were made to come up with these contract reductions. My impression was either they did not want to give them to us or they were not available. On November 12, I received a sample invoice for one customer. This bill is in the same format as the Classic Carrier Service noted above and therefore cannot determine the tariff charged.

These conversation occurred over a period of time and unfortunately they were not confirmed in writing.

I don't see, even if I could read the invoices, how I could tell if the amount the company said they reduced their contract rates is the amount on the bills without a calculation of how much each contract should be reduced.

Without the companies calculations for the contract reductions, we cannot audit whether it happened or not. This is definitely a company imposed scope limitation. Should I again ask them for the calculations, or just write up an audit exception.

MCI WORLD COM

I requested a sample of one residential and one business rate element to test whether the tariff was reduced. The request was submitted on October 29, 1999.

A. Residential - Execunet Service

Received the sample on November 15, 1999. It appears we can calculate the tariff reductions from the way the bills are presented. I have not audited this sample yet.

✓
OK

CONFIDENTIAL (f)

000031



PROGRESS REPORT - As of November 15, 1999
AUDITS OF IXC FLOW THROUGH WORKSHEETS
RKY 11/15/99

B. Business - VNET Service

I received the sample on November 9, 1999. We requested the month of September 98 and the month of May 99 to test the reductions of 7/98 and 10/98.


Our review of the sample to date showed that for the invoices dated 9/10/98 (August 98 calls), that FI intrastate, interlata and intralata calls did not match the tariff. The tariff included the 7/98 flow through reduction. The customers tariff was higher. The company explained that the rate may have been changed on a later invoice with a credit for the months that the customer was not billed the reduced rate. The company is in the process of exploring what may have happened. We asked the company to provide the invoices for the month the reduced tariff went into effect showing the credit, the calculation of the credit, and the reduced tariff for FI to FI calls. We do not know when this will be available yet. This was requested on November 11, 1999.

Also for the 5/10/99 invoices, the tariff that the company billed the customers was higher than the tariff in effect. The tariff they were supposed to use to bill the customers in this time period included the 10/98 reduction. The company explained that maybe the tariff was increased after the 10/98 reduction. They were going to explore this. However, I asked the company to provide invoices for the month the tariff went into effect showing the credit, the calculation of the credit if applicable, and the reduced tariff for FI to FI calls. We do not know when this will be available yet. This was requested on November 11, 1999.

CONFIDENTIAL

5

000032



From: Ruth Young
To: Denise Vandiver
Subject: }
Worldcom IXC Flow Thru Worksheets
Audit.

====NOTE====
C: Kathy Welch
.....
I called Brian Sulmonetti again today
(Tuesday) and left another voice mail. I
am still waiting to hear from him about when
I should be receiving the sample invoices.

He was also supposed to get back to me on
Monday about another part of this audit. I
will keep you posted.

CONFIDENTIAL

(5)

000033

Printed by Ruth Young 11/08/99 3:36pm

From: Ruth Young
To: Kathy Welch
Subject: IXC Flow Through audits

==NOTE=====

Re: Denise Vandiver

.....
Re: WorldCom - I requested the sample on October 1, 1999. At that time Biran Almonetti said that it would take three to four weeks to get the bills. It is now November 8 and I have not received the sample items. I spoke with Brian last week and he said he would check on it. I called him again this morning asking for a definite date. I have not heard from him yet. I will definitely need an extension on this audit. When I know the date I will receive the bills, I will be better able to estimate.

Re: MCI WorldCom - I requested the sample on October 28, 1999. Julie Davis at MCI said that I should have the sample by November 15. As I am going on vacation from November 22 through December 3, I probably will finish the sample by December 8. I would like to have the due date extended to December 13. Thank you.

CONFIDENTIAL

⑦

000034



FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Brian Sulmonetti
UTILITY: World Com
FROM: Ruth Young
(AUDIT MANAGER)
REQUEST NUMBER: 2, 3, 4, 5 + 6
AUDIT PURPOSE: tax flow thru

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 8/12/19

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: Aug 16, 17 or 18
(DATE)

REFERENCE RULE 25-22.006, F.A.C.. THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please answer the attached requests 2, 3, 4, 5 + 6

TO: AUDIT MANAGER Ruth Young

DATE: _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) ALL ITEMS IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature]
(SIGNATURE AND TITLE OF RESPONDENT)

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10 **CONFIDENTIAL**
000036

Biran, I believe it would be best if we discussed the items on these requests with your SME as soon as possible so that we can get the information we need the first time around. It would save us all time and energy. Please set up a conference call. My schedule of availability is:

Monday, August 16- available all day
Tuesday, August 17 - 2:30 p.m. to 5:00 p.m.
Wednesday, August 18 - all day

I will be out of the office on Friday, August 13, but if you leave me a message on my voice mail I will get it. 305, 470-5603.

REQUEST 2 - Re: IXC Flow Through Work Sheets

A. Provide the IXC Flow-Through Work Sheet for the July 1, 1998 reduction.

B. Set up a conference call with the subject matter expert to answer to following questions. For those items that would be easier to explain by looking at the documentation, please send the documentation first.

WP 45 1. Provide documentation of how you came up with the Study Period #Intrastate Est. Minutes (MOUS) for both July 1, and Oct 1 on the IXC Flow-Through Work Sheets. Provide methodology of estimates and calculation. Provide actual minutes of use for April 98 and May 99 in the same detail you provided the estimate.

WP 45 2. For the column marked IXC Rate Change on both the July and October IXC Flow-Through Work sheets, provide an explanation of how you came up with the % rate change for each element. If the percent rate change is based on the percent increase from the prior tariff to the current, provide all prior and current tariffs for the July and October reductions. The information you supplied is not complete as to the tariffs for each of the rate elements. If you used other methodology, provide explanation and documentation for each rate element. Go thru 45-1 etc

WP 45 3. For the column marked Estimate # Intrastate (Revenue) for both the July and October Work Sheets, provide how you came up with the dollar amount of revenue for each rate element. Provide actual dollars for April 98 and May 99 for each of the rate elements on the July and October work sheets.

CONFIDENTIAL

10-3
R2

000037

REQUEST 3 ⁽⁵⁰⁾

Did the company increase any rate elements after July 98 and or after October 98. If so provide the name of the elements, the old rates and the new rates.

~~98~~ 99 rate changes.

REQUEST 4

Request 1, part of item 3 asked for total revenues and minutes of use for the months of April 98 ^{I have} and May 99. Please explain where this is in the information you provided. If not in the information, please provide.

April 99 (47)

REQUEST 5

Request 1, item 3 asked for ^Saces to your billing ^Vsystem in April 98 and M ay 99. Please be prepared to discuss this and how we can select a sample from you billing system. Provide a sample of a bill for each rate element on the July and October Flow Thru Work Sheets.

(47)

REQUEST 6

What is on the disk you sent? I cannot bring it up on my computer?

Fox Pro P/O 10-7 / 3

CONFIDENTIAL

10-3
-P.2

000038



Law & Public Policy
Concourse Corporate Center Six
Six Concourse Parkway, Suite 3200
Atlanta, GA 30328

October 1, 1999



Scott Wagers
FPSC
Division of Auditing
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Dear Scott

Pursuant to Ruth Young's request this disk is being sent for processing. Please treat as proprietary and confidential.

Sincerely,

Brian Sulmonetti

CONFIDENTIAL

~~10-3~~
10-3
10-4

000039



DATE: November 01, 1999
TO: Ruth Young, Florida PSC
FROM: Michael Green
SUBJECT: Florida PSC Audit
CC: Brian Sulmonetti

Here is a new copy of the fourth quarter, 1997, Florida traffic. It is in a text format (tab delimited), so you should be able to open it in Lotus. GTE's OCN is 0328 and United's OCNs are 0340 and 0341. The originating traffic can be identified with a "D" or an "O" in the SRV column. The terminating traffic will have a "T" in the SRV column. Let me know if you have any questions or problems.

Rey 6


↓

Michael Green
Pricing Analyst
Wholesale Pricing

6929 North Lakewood Avenue
Mail Drop 5.2-101
Tulsa, OK 74117
918 590 5984
Fax 918 590 0764
michael.green@wcom.com

CONFIDENTIAL

10-3
P. 4/5

000040

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Brian Salmonette
UTILITY: World Com
FROM: Ruth Young (AUDIT MANAGER) (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: Follow up to Reg 2, Item D DATE OF REQUEST: 9/9/99
AUDIT PURPOSE: _____

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 9/14/99 (DATE)
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Re: Request 2, Item D
Have you gotten the explanation for the differences? If not, provide by 9/14/99
(1) ERROR is on ~~spread sheet~~ spreadsheet, tariff ~~is~~ is correct

TO: AUDIT MANAGER _____ DATE: _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY 9/15
- (3) AND IN MY OPINION, ITEM(S) ALL IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.155, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature]
(SIGNATURE AND TITLE OF RESPONDENT)

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CONFIDENTIAL

10-5
pi

000041

REQUEST 7

decreased

Please explain the following:

A. According to the October 1 flow thru work sheet, WTI World One Switched rates increased [redacted] and WTI World One Dedicated rates increased 2%. Attached are the tariffs provided effective July 1 and October 1 for this service. There doesn't appear to be a change in rates. Please explain. (See Attached A1 and A2).

decreased

*Old
assessments by
phone*

B. According to the information provided for the Oct 1 rate increase for Home Advantage Easy plan, the rate went from .139 to .128. Provide the tariff with the .139 or the tariff with the .135 as noted on the information provided to us. See Attached B.

*decrease
received*

C. Please show calculations on how you came up with the 13.0% rate reduction for Biztel Bus 17 from the 4th revised tariff of .17cents to the 5th revised tariff of .103 cents. No attachment.

*what happened
per Bill*

cannot find out

D. The Classics Carrier Service rate change according to the Flow Through Work Sheet is [redacted]. The calculation used to come up with the number (attachment D1) shows the current rates to be .1021 for switched and .0602 for dedicated. The prior tariff July 1, 1998 (Attachment D2) shows different rates. [redacted] for switched and [redacted] for dedicated. Please explain.

open

in 44-1 p 2

CONFIDENTIAL

(1)

*10-3
rd*

000042

02/03/00 THU 18:55 FAX 770 284 5533
09/09/1999 10:34 3054707 '5

MCI WORLDCOM REG AFFAIRS
FPSC MIAMI

FORM 60 002

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Brian Sulmonette
UTILITY: World Com
FROM: Paul Jones
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 9/9/99

REQUEST NUMBER: 10
AUDIT PURPOSE: Exc flow thru

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 9/14/99
(DATE)

REFERENCE RULE 25-22,006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please answer the attached
question re WNS Transcard
Submitted

TO: AUDIT MANAGER _____

DATE: 9/15

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) All IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 366.183, 366.083, OR 367.193, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature]
(SIGNATURE AND TITLE OF RESPONDENT)

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⑦

10-8

PSC/AFA-6 (Rev. 2/95)
000043

REQUEST NO. 10

9/9/99

On the IXC Flow-Through Work Sheet for October 1, 1998, the WNS Transcend element was reduced [REDACTED] Provide documentation for this reduction, i.e., prior and new contracts for resellers that make up the [REDACTED]

CONFIDENTIAL

10-8
pd

000044

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Brian Sulmonette
UTILITY: Worldcom
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 10/1/99

REQUEST NUMBER: 101A
AUDIT PURPOSE: Access

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/11/99
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Provide bills for Sept + Nov 98
for each of the underlined 31 customers

Classified
Access

SPECIFIED CONFIDENTIAL

TO: AUDIT MANAGER Ruth Young

DATE: 2/3/00

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.053, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Justin L. Davis
(SIGNATURE AND TITLE OF RESPONDENT)

CONFIDENTIAL

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10-9 p1

MCI WorldCom Wholesale Customers
Classic Customer Account List
08/30/99

customers may be listed multiple times, this occurs if they have more than one account

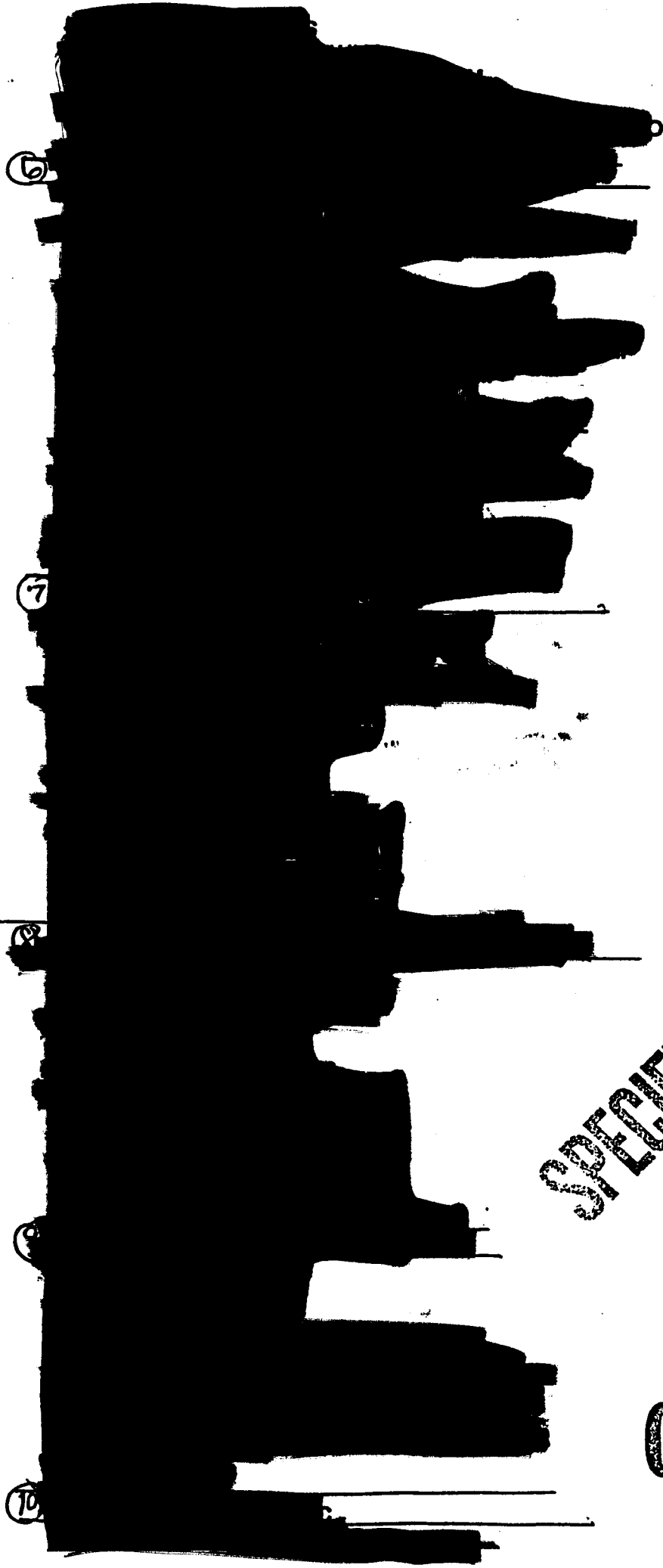
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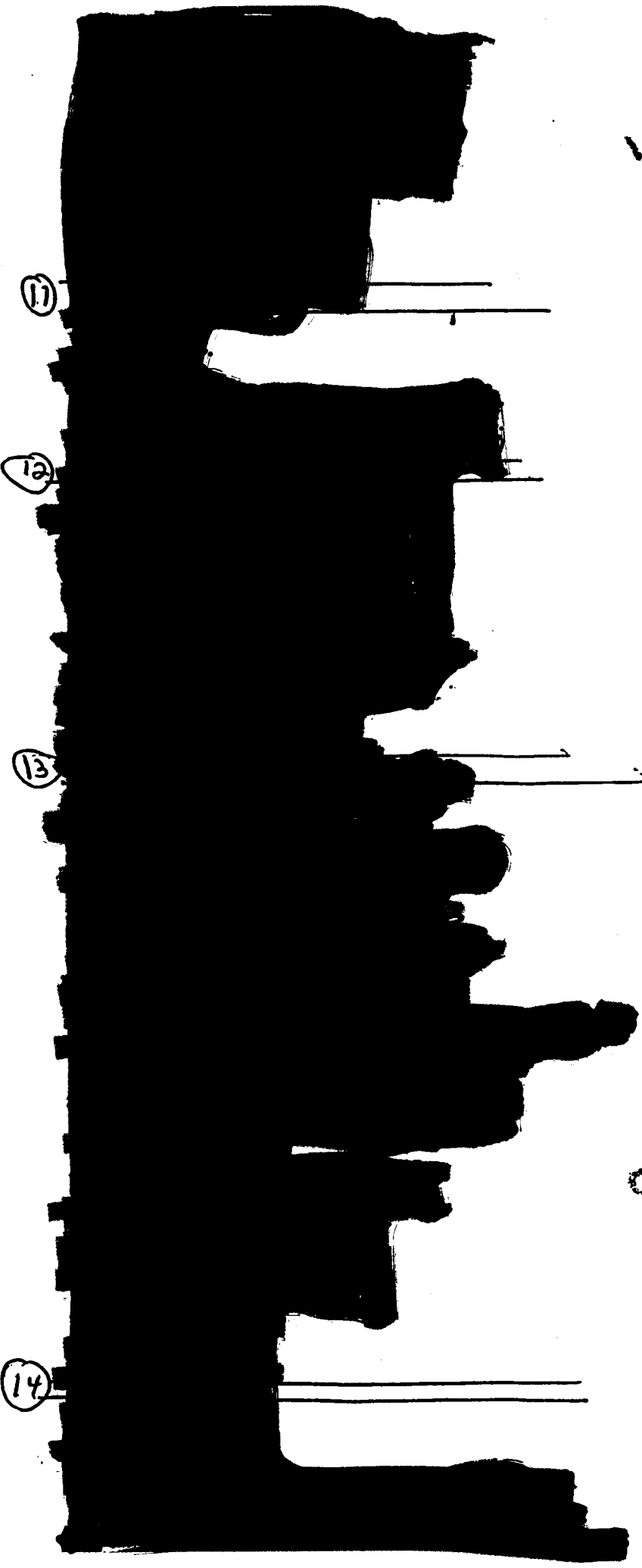
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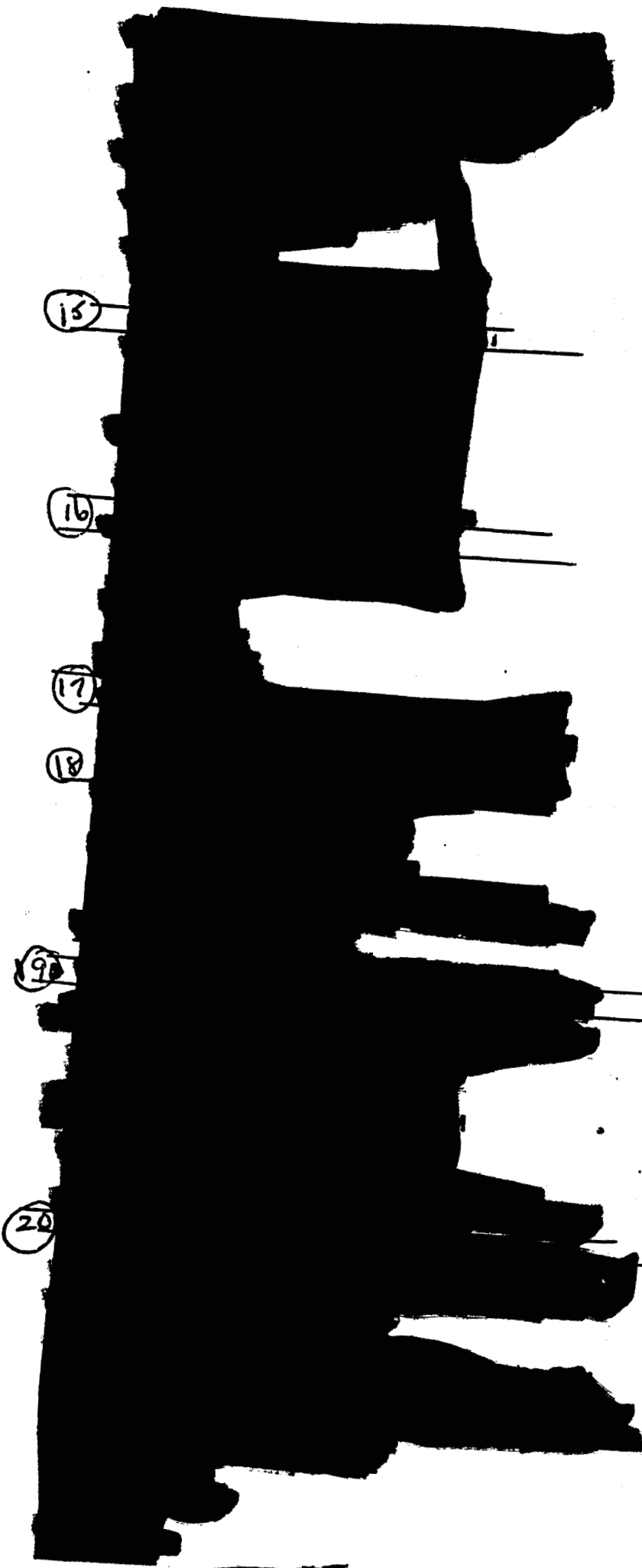


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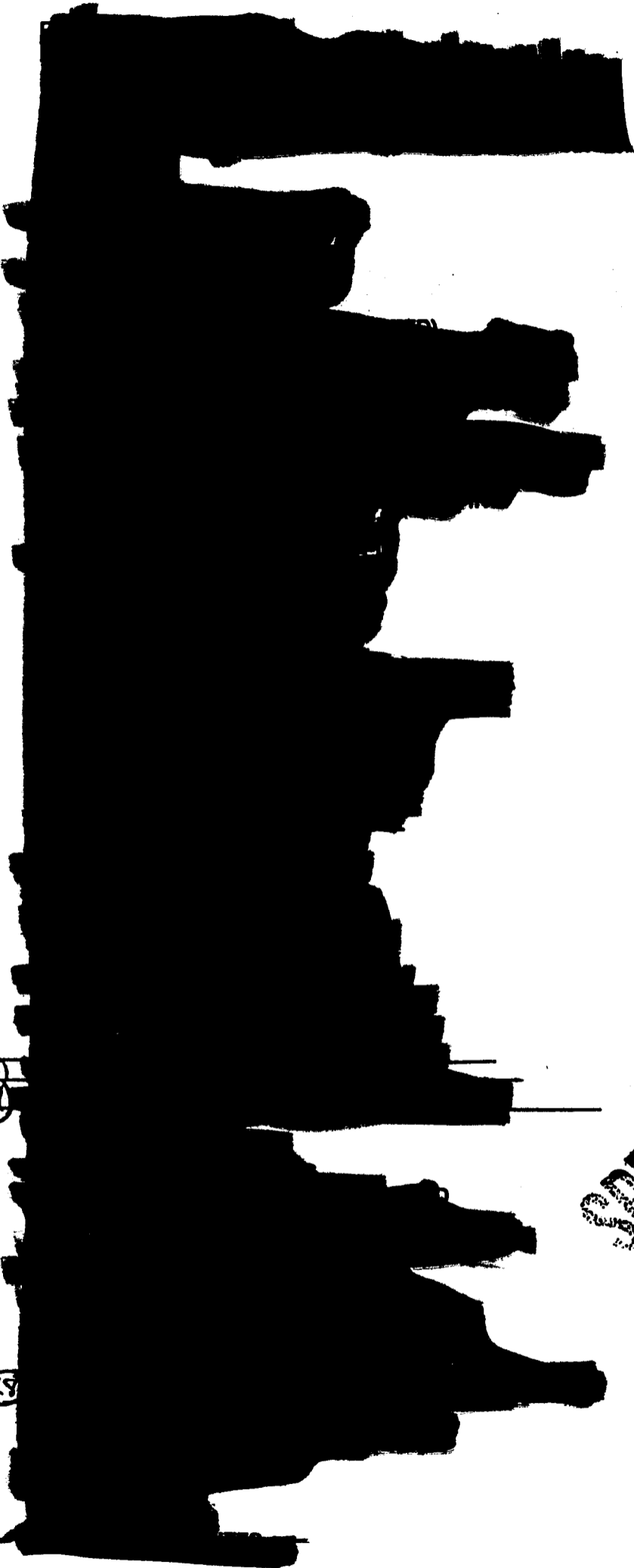
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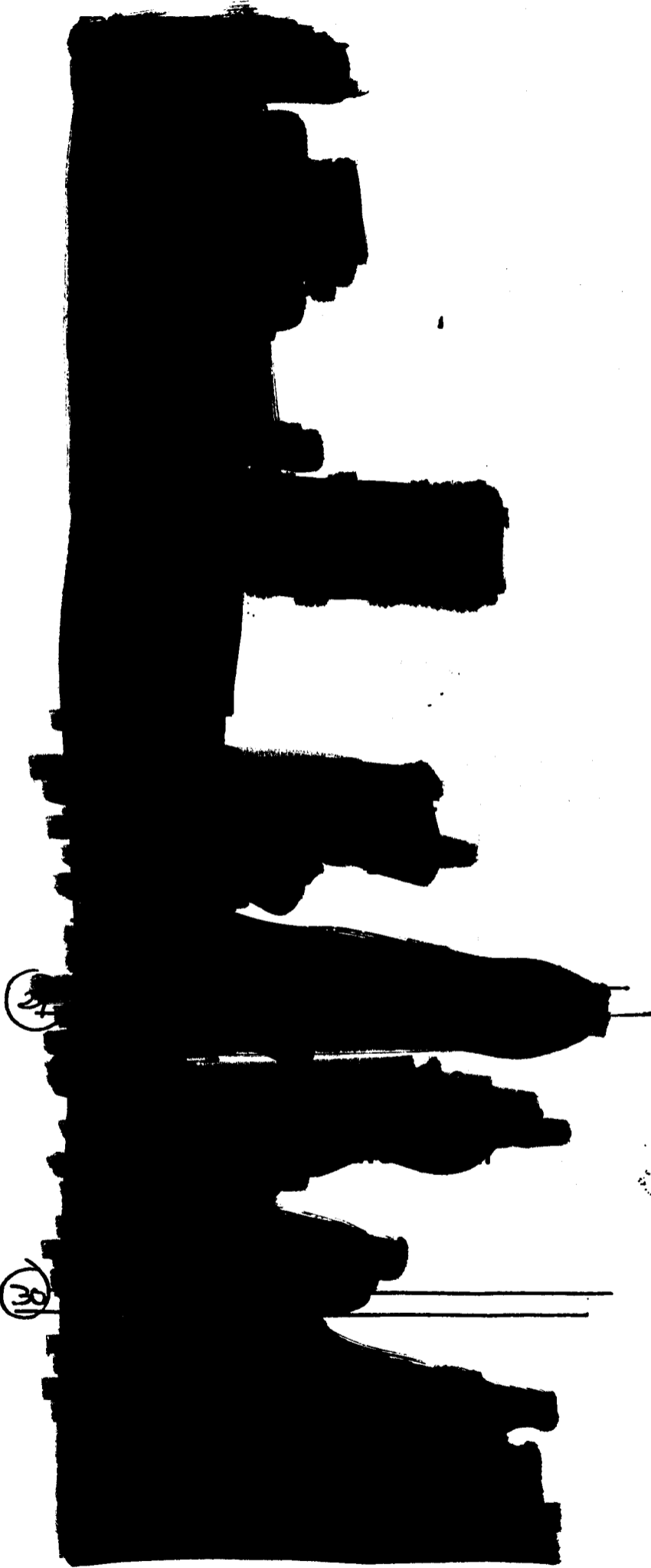
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SPECIFIED COMMUNITIES



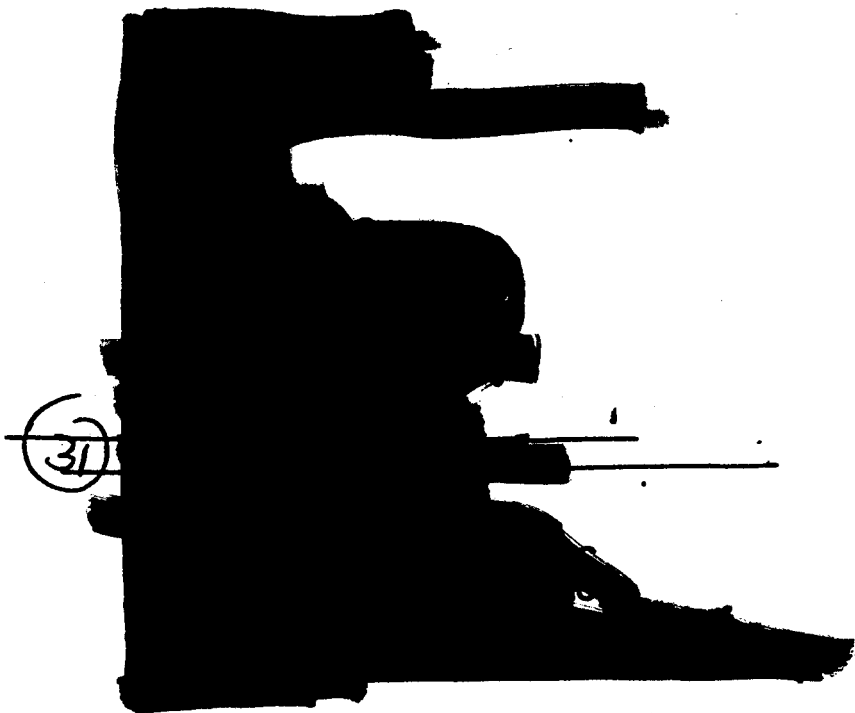
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FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Brian Sulmonette
UTILITY: Worldcom
FROM: Ruth Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 11/17/99

REQUEST NUMBER: 12
AUDIT PURPOSE: TXC account

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 11/24/99
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Re: WNS Transient Rate Demand
Please provide the information
requested on the attached.

[Handwritten signature]

TO: AUDIT MANAGER Ruth Young

DATE: 2/3/00

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.189, 365.093, OR 367.155, F.S. TO MAINTAIN CONTROLLED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature]
(SIGNATURE AND TITLE OF RESPONDENT)

DISTRIBUTION:
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Pink: Audit File Copy
Canary: Utility Retain

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10-11
PSC/AFA-6 (Rev. 2/95)
CONFIDENTIAL

02/03/00 THU 16:57 FAX 770 284 5533
11/17/1999 11:15 305470E 5

MCI WORLDWIDE REG AFFAIRS
FPSC MIAMI

PAGE 03 007

REQUEST 12 - FOLLOW UP TO 10

The information provided in answer to request no. 10 received on November 12, 1999 is not sufficient to document the monthly amount reduced for the WNS Transcent rate element on the October 1, 1999 IXC Flow Through Work Sheet.

We need the actual calculations of how you came up with the monthly amount in the October 1, 1999 work sheet by customer. We also need to see all the WNS Transcent rate element customers bills for the month before the reduction and the month of the reduction to reconcile to your calculation. We realize this is confidential information and will be handled according to the Commission's rules on confidential information.

As I will be on vacation until December 5, please let Kathy Welch know by November 24, at 305,470-5602, when this information will be available. If you cannot supply this information, please explain why in writing to Kathy Welch by November 24.

000055

10-11 p 2
CONFIDENTIAL

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Julie Davis
UTILITY: Worldcom
FROM: Ruth Young
(AUDIT NUMBER) (AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 13 DATE OF REQUEST: 1/28/00
AUDIT PURPOSE: T&C Access Charge Reduction

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 2/3/00
(DATE)

REFERENCE RULE 25-22.006, F.A.C.. THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Follow up on Request 10, 10A & 12

Please provide the information requested on the attached letter re T&C access & Class of Service

TO: AUDIT MANAGER Ruth Young DATE: 2/3/00

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.283, 365.082 OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Julie L. Davis
(SIGNATURE AND TITLE OF RESPONDENT)

DISTRIBUTION:
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Canary: Utility Retain

10-1201
CONFIDENTIAL
PSC/SEA-6 (Rev. 2/95)

Commissioners:
JOE GARCIA, CHAIRMAN
SHEAN P. CLARK
J. TERRY DEASON
R. LEON JACOBS, JR.



3625 NW 82nd AVENUE
SUITE 600
MIAMI, FLORIDA 33166-7602

Public Service Commission

January 28, 2000

VIA FACSIMILE

Ms. Julie L. Davis
Regulatory Manager
MCI WorldCom
Law and Public Policy
Six Concourse Parkway
Suite 3200
Atlanta, Ga 30328

Re: WorldCom Access Charge Flow Through Audit

Dear Ms. Davis:

In order to complete our audit, we need to follow-up on prior document requests 10, 10A and 12. This will be document request 13.

Classic Carrier Sample

As you know, we could not determine a rate per minute from the invoices that were sent to us as part of the sample. We discussed this and you sent us detail for Account [REDACTED] for the months of August 1998 and July 1999. We need to know how to translate this data into a rate per minute in order to agree to the July 1, 1998, and October 1, 1998, tariff. The tariff shows that this service is separated into four elements. They are Switched Service Peak, Switched Service Off-Peak, Dedicated Access Peak and Dedicated Access Off-Peak.

We also received detail for Account [REDACTED] for the month of July 1999. This was not part of our sample and it doesn't appear on the Classic Carrier list of customers. Please explain why this was sent.

WNS Transcard

We were provided with invoices for two customers for the months of September and November 1998 as requested. These are [REDACTED] invoices [REDACTED] and [REDACTED] and [REDACTED]. From my review of the invoices, there does not appear to be enough data to determine the rate per minute to the customer. If there is a method, please let me know. If not, we need detail so that we can determine what rate per minute the customer was billed to compare with

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10-12p2

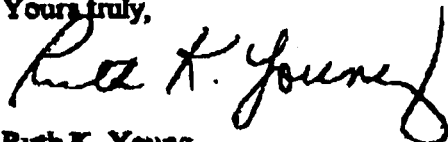
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Ms. Julie Davis
Page two
January 28, 2000

the rate schedule sent to us 'on disk for the months of September and November 98. Also, please send us the tariffs filed with the Commission for Transcend for the tariff prior to July 1, the July 1 and October 1, 1998 reductions, and the tariff subsequent to October 1, 1998.

You mentioned you would be out of the office next week on Monday through Wednesday. As we need to complete this audit by February 8, we need this information by February 3 the latest.

Yours truly,



Ruth K. Young
Professional Accounting Specialist

cc: Brian Sulmonetti, MCI WorldCom
Darnise Vandiver, FPSC
Kathy Welch, FPSC

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10-1293

000058

COMPANY: WORLD COM TECHNOLOGIES
TITLE: NOTES FROM CONFERENCE CALL ON AUGUST 17
AUDITOR: RKY
WP NO 44

CONFERENCE CALL WITH BRIAN SALMONETTI
AUGUST 17, 1999
Heather Gullic - Wholesale Division
Michael Green
Chris Pace- Business World Commercial Market
Katrina Thomas

FOR FLOW THROUGH REDUCTIONS ON OCTOBER 1, 1998

The items to audit on the flow through worksheet on WP 45 are:

A.

1. Rate Change for access charges
2. Study period # Intrastate Est. Minutes (MOUS)
3. Savings to Worldcom from the reduced access charges
(1 times 2)

B.

4. Estimates # Intrastate Revenue
5. IXC Rate Change
6. Estimates Reduction to customers of Worldcom.
(4 times 5).

A.

1. Rate Change for access charges. The rate change used by Worldcom agrees with the letter provided by the PSC detailing the rate changes.

2. Study period # Intrastate Est Minutes (MOUS)

As explained by the company the method for coming up with the MOU to apply to rate change was to determine the actual minutes of use for Jan, Feb, March 98 for originating calls and terminating calls. This was determined from the company CaBS Switched Access Cost reports which is generated monthly and shows the minutes and cost by state. See WP No. 47-1

(a) In order to determine the amount of minutes to apply to the separate LECs (General and United), the company calculated its total network minutes for the 4th Q 97, identified the network traffic by LECs, and determined the total traffic per LEC. After identifying the total traffic per LEC, the company then identified the percent of originating minutes and terminating minutes. The results of this is on WP NO. 47 pgs 1 and 2 ..

3. The percents in (2) above were applied to the total originating and terminating minutes of

CONFIDENTIAL #p1

000059



each LEC to calculate the savings to WorldCom.

Findings to date: '11/1/99.

Study Period Intrastate Minutes -

STATEMENT OF FACTS:

The first section of the flow through worksheet is the "Calculation of dollar Savings and Percent Reduction" to Worldcom for reduced access charges. Staff recalculation shows a difference in the amount of savings. WP 45.

OPINION:

The attached schedule prepared by staff shows that the company calculation of reduced savings is overestimated by [REDACTED] per month. See attached schedule for calculation. WP 44-2.

B.

4. Documentation of Estimated Intrastate Revenues on WP 45

The company chose to reduce eight rate elements to the consumer. For two of the rate elements the company determined a three month average of intrastate revenues. For the five other rate elements the company said they used actual one month intrastate revenues for that element. We were provided with print outs from the company detailing some of these months. Time limits preclude us from auditing these amounts through the computer. One rate element is a contract rate. We are awaiting the contracts to audit this element.

5. IXC Rate Change - The company predetermined a percent to reduce each of the eight rate elements to make sure the estimated reduction per month agreed with the access charge reduction from the LEC's. They then reduced their tariff in effect at October 1, 1998 to reflect the predetermined percent. Staff audited the change in tariffs. See Audit Disclosure below.

6. Estimated Reduction to Customers of WorldCom.

The company applied the IXC rate change to the estimated intrastate revenues to come up with the monthly estimated reduction. No discrepancies noted in this calculation.

SUBJECT: IXC RATE CHANGES

STATEMENT OF FACTS: The company chose to reduce eight rate elements to pass on the access charge reduction to their customers. Staff reviewed the tariffs both before and after the rate changes. For two of the elements, Classic Carrier Service and Biz-Tel, the percent rate reduction on the flow through worksheet did not reconcile with the new tariffs.

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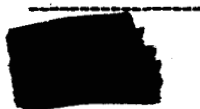
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% Reduction
Flow Through
Worksheet

% Reduction
Staff
Calculation

Classic Carrier
Biz-Tel



Staff's recalculation of the two rate elements are presented on the attached schedule.

OPINION:

The percent that the company determined to decrease the Classic Carrier rate element does not agree with the tariff change, resulting in less of a reduction to the customer. The percent determined to decrease the Biz-Tel rate element also does not agree with the tariff change. This results in a larger reduction to the customer. The effect of these two are calculated on the attached schedules

⊕ Classic Carrier is one of the rate elements selected
In audit on WP: 52-3 The results
showed a reduction of _____

The other rate element selected for sample
was WTI World One Switched Service provided
the company calculated a _____ reduction.
The results of the sample showed a reduction
of 52-1

CONFIDENTIAL

44p3

000061



COMPANY: WORLDCOM TECHNOLOGIES
TITLE: OCTOBER 1, 1998 FLOW THRU WORKSHEET EXCEPTIONS AND DISCLOSURES for IXC Rate Change Percents
PERIOD: OCTOBER 1, 1998
DATE: SEPTEMBER 7, 1999
AUDITOR: RKY

WP NO. 44-1 pg 1

The company used predetermined % changes to the IXC rates for flow thru and applied them to estimated revenues to come up with their estimated reduction. In order to determine if the company applied these percent reductions (WP45), staff determined the prior tariff and new tariff as of October 1, 1998 and calculated the percent reduction with the following results:

The predetermined percent reductions were reflected in the tariff of all the rate elements on the October 1, 1998 IXC Flow Thru worksheet except for two elements which are Biztel BUS 17 and Classic Carrier Service.

For the Biztel BUS 17 rate element on WP 45 I page 1, the company predetermined a [REDACTED] reduction and applied that to an estimated monthly revenue of [REDACTED] for a [REDACTED] reduction per month. According to the company's tariff, the prior tariff as of May 13, 1998 was .17cents per minute. (WP 46-6). The new tariff issued September 30, 1998 of [REDACTED] cents per minute. This is a [REDACTED] reduction rather than a [REDACTED] reduction.

Tariff May 13, 1998	0.17 cents
Tariff Sept 30, 1999	0.10 cents
<hr/>	
Reduction	0.07 cents
divide by	0.17 cents
<hr/>	
Tariff Change	39.41%

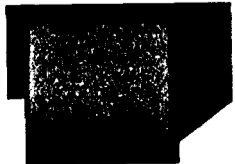
The difference in the reduction is as follows:

Rate Element	Flow Through IXC Rate Change	Staff Calculated IXC Rate Change Per Tariff	Difference
Biztel Bus17	[REDACTED]	[REDACTED]	[REDACTED]
Co Estimated Monthly Intrastate Revenue	[REDACTED]	[REDACTED]	[REDACTED]
Reduction Rev * % Change	[REDACTED]	[REDACTED]	[REDACTED]

OPINION: According to the tariff change, the company is reducing more revenue than necessary in this rate element.

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KW, 125 100

COMPANY: WORLD COM TECHNOLOGIES
 TITLE: OCTOBER 1, 1998 FLOW THRU WORKSHEET EXCEPTIONS AND DISCLOSURES
 PERIOD: OCTOBER 1, 1998
 DATE: SEPTEMBER 7, 1999
 AUDITOR: RKY

WP NO. 44-1 p 2

For the Classic Carrier Service reduction of [redacted] the reduction was calculated using the prior rate that is not in the tariff. When using the prior rate that is in the tariff the reduction is: [redacted]

Documentation sent by the company (WP 45-4, page 5)

	Switched	Dedicated	Weighted Avg.
Prior Proposed	[redacted]	[redacted]	[redacted]
		Divide by	[redacted]
		Reduction %	[redacted]
According to the prior tariff	Switched	Dedicated	Weighted Avg.
Prior WP 46-4 Proposed	[redacted]	[redacted]	[redacted]
		Divide by	[redacted]
		Reduction %	[redacted]

Confused by
 on 7/15/99
 5/16/99
 [redacted]

When applied to the estimated monthly revenue used by the company, the monthly reduction is [redacted] rather than [redacted] a difference of [redacted] per month or [redacted] for the year.

IXC Flow Thru Work Sheet WP 45

Estimated monthly revenue for Classic Carrier Service

Percent determined	[redacted]
Amount used on Flow thru work sheet	[redacted]
Difference undetermined	[redacted]
Staff % determined	[redacted]
	[redacted]
	[redacted]
times 12 months	[redacted]
Annual reduction short	[redacted]

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as part of the test of customer bills, we selected this rate to determine if in fact there was a reduction & what

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41										
42										
43										

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COMPANY:
TITLE:

WORLD COM TECHNOLOGIES
OCTOBER 1, 1998 FLOW THRU WORKSHEET EXCEPTIONS AND
DISCLOSURES FOR THE STUDY PERIOD INTRASTATE MINUTES
OF USE.

PERIOD:
DATE:
AUDITOR:

OCTOBER 1, 1998
SEPTEMBER 7, 1999
RKY

WP NO.

44-2

In order to determine the actual monthly savings to be experienced by Worldcom as required on the IXC Flow Thru WorkSheet, the company applied to Rate Change from the Local Exchange Company to a "Study Period Intrastate Minutes" for one month.

The methodology the company used to come up with these minutes was to :

1. Determine the total Florida CABS Minutes for 1998 for originating and terminating. (47-1)

(Actual Jan through March 98 plus estimated April through December - Estimates arrived at by determining the differences between Jan through March 97 and Jan through March 98 by month and averaging the three months. The average was then applied to the actual April 97 through December 97 to determine the estimated.)

2. Apply the percent of originating and terminating minutes for GTE and for United/Sprint to the total above. (47)

(These percents determined by using the 4th quarter 1997 total minutes of use and determining the % for GTE and Sprint.) 47-1

CONCLUSION:

When staff recalculated the companys worksheet, a discrepancy was found in the number of minutes for both GTE and United/ Sprint. This discrepancy is on WP no. 47pages 1 &2.

Company Calculation:

LEC	Rate Change	Study Period MOU	Savings
GTE Originating	[REDACTED]	[REDACTED]	[REDACTED]
GTE Terminating	[REDACTED]	[REDACTED]	[REDACTED]
Sprint (Interconn)	[REDACTED]	[REDACTED]	[REDACTED]

Staff recalculation

GTE Originating	[REDACTED]	[REDACTED]	[REDACTED]
GTE Terminating	[REDACTED]	[REDACTED]	[REDACTED]
Sprint (Interconn)	[REDACTED]	[REDACTED]	[REDACTED]

Monthly Difference x12 [REDACTED]

Yearly difference [REDACTED]

000065

The company stated that the person who prepared the minutes of use is no longer with the company and they could not tell us why their minutes of use are

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[REDACTED]

[REDACTED]

bc

IXC Flow- Through Work Sheet

Name(s) of IXC: WorldCom Technologies, Inc. (WTI); WorldCom Network Services, Inc. (WNS); Biztel Corp.; TTI National, Inc.

Study Period (one or more months in 1998): July Average

Calculation of \$ Savings and Percent Reduction

LEC	Rate Change	x	Study Period # Intrastate Est. Minutes (MOUS)	=Sw. Acc. Savings
1. GTE	(A) Orig. CCL	x	[REDACTED]	[REDACTED]
2.	(Term. CCL)	x	[REDACTED]	[REDACTED]
3. Sprint	(Interconnection)	x	[REDACTED]	[REDACTED]
4. Total Sw. Acc. Savings (Sum lines 1-3)				[REDACTED]
5. Statewide intrastate long distance study period billable revenue				Not Applicable
6. Required % reduction in IXC's FL intrastate long distance rates (line 4/line 5)				N.A.

The percent reduction from line 6 may be applied across-the-board to all IXC's intrastate rates OR

The study period savings may be applied to one or more rate elements such that they are passed through to your customers. An example is shown below. REMEMBER: THE % REDUCTION FOR INTRALATA TOLL RATES MUST NOT BE HIGHER THAN THE REDUCTION ON LINE 6.

Monthly Savings Spread Over Specific Rate Elements

Rate Element	IXC Rate Change	x	Estimate #Intrastate (Revenue)	Estimate Reduction
7. WTI WorldOne Swc.	45-1p8	x	[REDACTED]	\$ [REDACTED]
8. WTI WorldOne Ded.	45-1p8	x	[REDACTED]	\$ [REDACTED]
9. WTI Home Advantage	45-1p9	x	[REDACTED]	\$ [REDACTED]
10. WTI Home Adv. Easy	45-1p9	x	[REDACTED]	\$ [REDACTED]
11. TTI Combined Calling Plan	[REDACTED]	x	[REDACTED]	\$ [REDACTED]
12. Biztel BUS 17	45-2p5	x	[REDACTED]	\$ [REDACTED]
13. Classic Carrier Svc.	45-1p5	x	[REDACTED]	\$ [REDACTED]
14. WNS Transcend	S2-2		Contract rates for resellers	\$ [REDACTED]
15. Study period total estimated reduction				\$ [REDACTED]

- Recalculated
7 - Foot

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404 267 5892: # 5

MESSEN -AM



*WV 11/25/00
Bn/1/89*

IXC Summary

IXCs: WorldCom Technologies, Inc. (WTI); WorldCom Network Services, Inc. (WNS); Biztel Corp.; TTI National, Inc.

Effective date of flow-through: October 1, 1998

Percentage Reduction of IntraLATA toll rates

WorldCom has only one rate schedule, therefore the percent reduction for intraLATA was no greater than interLATA.

Determination of Residence & Business Calculation

WorldCom determined what percentage of our Florida market was attributed to Commercial, Residential, Biztel, and Wholesale sectors. Then the total savings were allocated between each sector based on this percentage and then flowed through in the products listed. WorldOne, Biztel BUS 17, TTI's Combined Calling Plan, Classic Carrier Service, and Transcend products are part of the "business rate" summary below. Home Advantage is in the "residential rate" summary below. Please note that the Transcend product is a non-tariffed contract service for resellers.

IXC Flow-Through Summary

- 1. Annualized Effect of Flow-Through to Residential Rates = [redacted] 12 = [redacted]
- 2. Annualized Effect* of Flow-Through to Business Rates: = \$ [redacted] 12 = \$ [redacted]
- 3. Total Annualized Flow-Through (line 1+ line 2) = [redacted]

TTI is classified as Business in the IXC Flow Through Summary, but has some residential traffic.

psd
less

[redacted]

above

[redacted]

[redacted] *transend*

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45 p2

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40																				
41																				
42																				
43																				

① Provided by Commission letter to Co on WP 4/2 19.

COMPANY:

WORLD COM TECHNOLOGIES
CALCULATION OF ESTIMATED MINUTES OF USE
FOR THE FLOW THRU WORK SHEET
OCTOBER 1, 1998 REDUCTION
AUGUST 18, 1999
RKY

KW 1/25/08

PERIOD:
DATE:
AUDITOR:

WP NO. *(*)*

47

Study Period # Intrastate Est Minutes per Wp 45

GTE
GTE
Sprint

ORIG CCL
Term cCL
Interconnection

(A) [Redacted] *(45pi)*
(B) [Redacted]
(C) [Redacted]

According to the company, the calculation of these are as follows:

Total Florida CABS Minutes 1998 Actual and
Estimated originated WP *(47-1)*

Times Percent of network minutes
used by GTE for the 4th Quarter
1997. WP *(47-1)*

()* [Redacted]
[Redacted]
[Redacted]

Divide by 12
Per Flow Thru Work sheet *45pi*

(A) [Redacted]

Difference in minutes of use

[Redacted]

Total Florida CABS Minutes 1998 Actual and
Estimated Terminated *(47-1)*

Times Percent of network minutes
used by GTE for the 4th Quarter
1997. WP *(47-1)*

()* [Redacted]
[Redacted]
[Redacted]

Divide by 12
Per Flow Thru Work sheet *45pi*

(B) [Redacted]

Difference in Minutes of Use

[Redacted]

()* See WP 44-2 for recalculation
of reduction \$ with revised
minutes of use & disclosure

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47pi 7 4 000070

[Redacted]

SPRINT

Total Florida CABS Minutes 1998 Actual and
Estimated originated WP 47-1

Times Percent of network minutes
used by Sprint for the 4th Quarter
1997. WP 47-4

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

divide by 12

Total Florida CABS Minutes 1998 Actual and
Estimated Terminated 47-1

Times Percent of network minutes
used by Spring foorth the 4th Quarter
1997. WP 47-4

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Divide by 12

Total Originating and Terminating
Per Flow Thru Worksheet

©

[REDACTED]

Difference

[REDACTED]

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41 02

[REDACTED]

NEW CALCULATION BASED ON ACTUAL
Study Period # Intrastate Est Minutes per Wp 45

GTE ORIG CCL
GTE Term cCL
Sprint Interconnection



The company provided ACTUAL ANNUAL MOUS.
This changes the savings as calculated below.

GTE

Total Florida CABS Minutes 1998 Actual and
Estimated originated WP 47-1 12
Times Percent of network minutes
used by GTE for the 4th Quarter
1997. WP 47-1



Divide by 12
Per Flow Thru Work sheet



Diference in minutes of use



Total Florida CABS Minutes 1998 Actual and
Estimated Terminated 47-1 2
Times Percent of network minutes
used by GTE for the 4th Quarter
1997. WP 47-1



Divide by 12
Per Flow Thru Work sheet



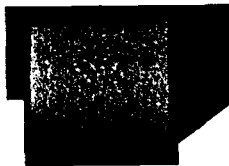
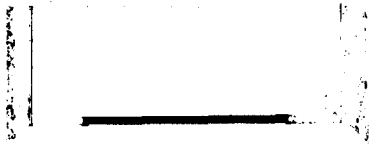
Diference in Minutes of Use



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48 p 3

000072



SPRINT

Total Florida CABS Minutes 1998 Actual and Estimated originated WP 47-1/2

Times Percent of network minutes used by Sprint for the 4th Quarter 1997. WP 47-4

[REDACTED]

divide by 12

Total Florida CABS Minutes 1998 Actual and Estimated Terminated 47-1/2

Times Percent of network minutes used by Spring for the 4th Quarter 1997. WP 47-4

[REDACTED]

Divide by 12

Total Originating and Terminating Per Flow Thru Worksheet

[REDACTED]

Difference

47p4 24

000073

WorldCom
Network Cost Management
LEC Tariff Database

CABS and Feature Group PIU Minutes (Florida)

	Total Florida CABS Minutes 1997			Total Florida CABS Minutes 1998			ESTIMATED GTOC MINUTES 1998			(1) Percentage Increase or Decrease			(4) Average Percentage Increase or Decrease		
	ORIG	TERM	TOTAL	ORIG	TERM	TOTAL	ORIG	TERM	TOTAL	% ORIG	TERM	TOTAL	ORIG	TERM	TOTAL
Jan															
Feb															
Mar															
Apr															
May															
Jun															
Jul															
Aug															
Sep															
Oct															
Nov															
Dec															
TOTAL															

Change effective:
1-Oct-98

(A) = Σ of Column (1) divided by 3
Staff calculation = 11.848
Company used 11.756 % to apply to rest of actual 97 to come up with est 98

(B) = Σ of Column (2) divided by 3
Staff calculation = 19.640
Company used 19.615 % to apply to actual 97 to come up with est 98

(C) Recalculated on 47-3 = applied 11.756 to 97 actual

Prepared by:
Angie Moore
8-18-98

PIU MIN (4th Quarter 1997 minutes)			CT. GTOC ORIG			CT. GTOC TERM		
TOTAL ORIG	TOTAL TERM	TOTAL						

Fox Pro Disk agrees in total (47-5 last page)

$\frac{47-1}{1}$ agrees w/ Fox Pro disk

Carrier to pass through
Approx 48 %

10/15/98
10/19/98

000074

COMPANY	DATE	OCN	STATE	TWK	PRD	TYP	PRD	IEA	IEE	IAA	IAE	RAST
[REDACTED]	199711	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199711	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199711	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199711	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199712	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

*GToc
Terminated
M...*

ORIGINATING AND TERMINATING

[REDACTED]

*47-1
diff mounted*



[REDACTED]

CONFIDENTIAL

000076

23

164 1125/00
 8/14/99

COMPANY DATE	OCN	STATE	TNK	SRV	TYP	PRD	IEA	IEE	IAA	IAE	RAST
[redacted]	[redacted]	FL	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
199711	[redacted]	FL	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
199711	[redacted]	FL	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
199711	[redacted]	FL	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
199712	[redacted]	FL	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

GTAC
 Terminal
 missing

(47-1)
 diff format

(47-1)

ORIGINATING AND TERMINATING

CONFIDENTIAL

000077
 83

40	
41	
42	
43	47-1

January '98

Invoices: 01/16/98 - 02/15/98

*orig
intra*

Term

82

St Ntwk Orgermou Orgerant Orgercpm Orgramou Orgraamt Orgracpm Ormermon Ormeramt Ormercpm Ormramou Ormraamt Ormracpm

DC	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
DB	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
IA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
IA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
IA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
IA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
IA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
IA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

*47-3
Jan 97*

*INSURANCE
(47-1)*

*47-3
Jan 97*

47-1 decrease

CONFIDENTIAL

CADS SWITCHED ACCESS COST

February '98

Invoices: 02/16/98 - 03/15/98

St	Ntwk	Orgermou	Orgeramnt	Orgercpm	Orgramou	Orgraamt	Orgracpm	Trmermou	Trmeramt	Trmercpm	Trmramou	Trmraamt	Trmracpm
----	------	----------	-----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------

DE													
FL													
GA			47-3 Jan 677				Increase %			Feb Jan 99 (47-3)			decrease (47-1)
IA							(47-1)						
IL													
IN													
ND													
OH													
PA													
RI													
SC													
TX													
VA													
WI													
WV													
WY													

CONFIDENTIAL

CABS Switched Access Cost

March '98

Invoices: 03/16/98 - 04/15/98

Str Newl Orgermon Orgeramt Orgercpm Orgramou Orgraamt Orgracpm Ormermon Ormeramt Ormercpm Ormramou Ormraamt Ormracpm

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
DE	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
		Mar 97 (47-3)	[REDACTED]	[REDACTED]	Mar 97 (47-3)	Decrease
GA	[REDACTED]	[REDACTED]	[REDACTED]	(47-1)	[REDACTED]	(47-1)
HI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
IA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
ID	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
IL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

CONFIDENTIAL

CONFIDENTIAL

000081

APR 21/98
5/98

CADS Switched Access Cost

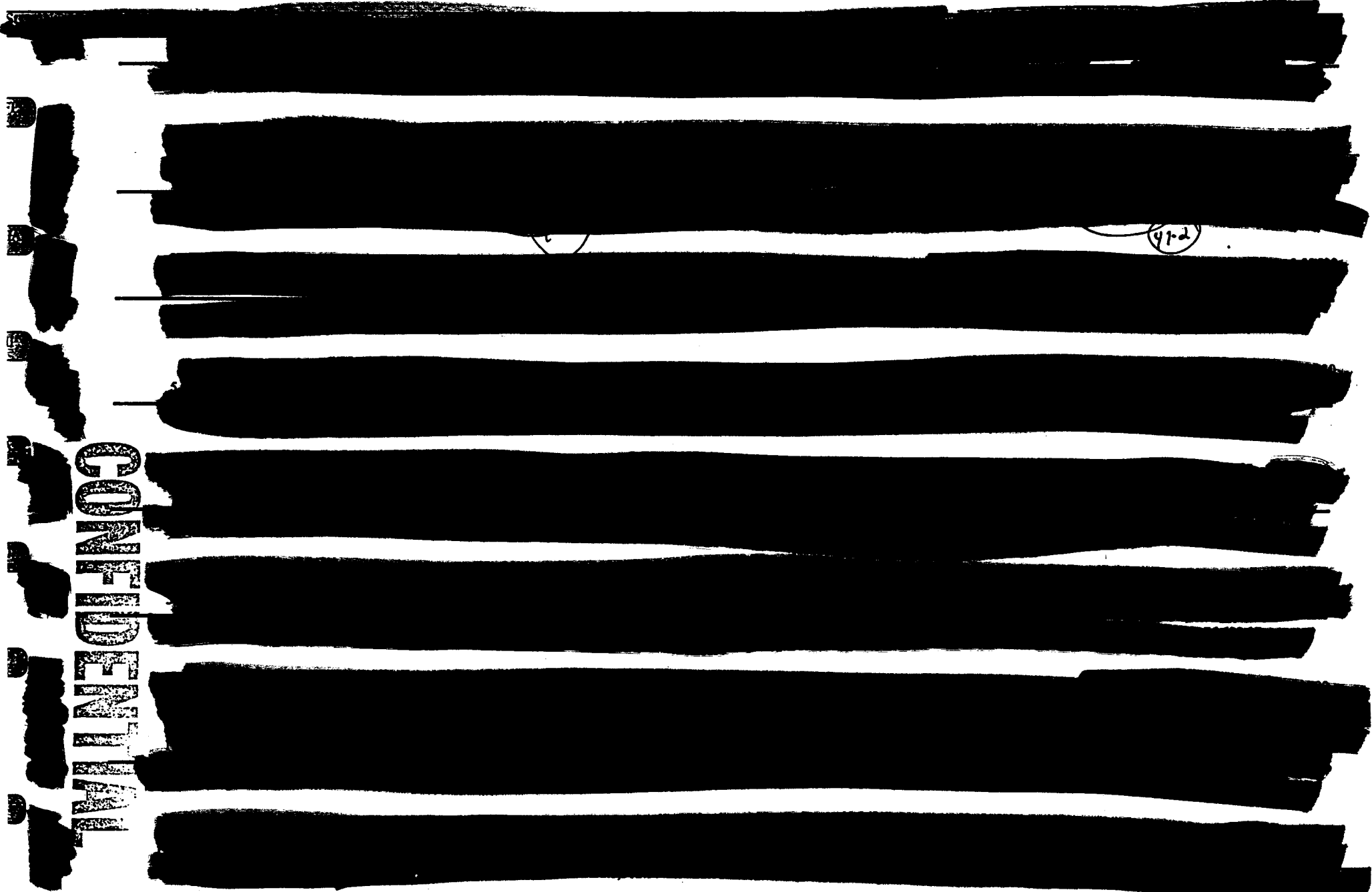
January '97

Invoices: 01/16/97 - 02/15/97

file

A large rectangular area of the document is completely redacted with black ink, obscuring all text and data that would otherwise be present in the table or list.

CONFIDENTIAL



(97-2)

CONFIDENTIAL

CADS SWITCHED ACCESS COST

April '97

Invoices: 04/16/97 - 05/15/97

DEX
DMS
THO

DEX
DMS
THO

DEX
DMS

DEX
DMS

DEX
DMS

DEX
DMS

DEX
DMS
IDB
THO

CONFIDENTIAL

000085

May '97

Invoices: 05/16/97 - 06/15/97

The table content is almost entirely obscured by thick black redaction bars. Only a few small fragments of text are visible, including the word 'COMMENT' written vertically on the left side of the table area and a small handwritten number '4206' in the middle of one of the redacted rows.

CABS Switched Access Cost

June '97

Invoices: 06/16/97 - 07/15/97

A large rectangular area of the page is completely redacted with black ink, obscuring all text and data that would otherwise be present in the table or report.

CONFIDENTIAL

CADS SWITCHED ACCESS COST

July '97

Invoices: 07/16/97 - 08/15/97

A large rectangular area of the document is completely redacted with black ink, obscuring all data and text within this region.

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000088

CABS Switched Access Cost

August '97

Invoices: 08/16/97 - 09/15/97

A large rectangular area of the page is completely redacted with black ink, obscuring all data and text within this region.

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CABS SWITCHED ACCESS COST

September '97

Invoices: 09/16/97 - 10/15/97

[REDACTED]

CONFIDENTIAL

October '97

Invoices: 10/16/97 - 11/15/97

[REDACTED]

CONFIDENTIAL

2

000091

CABS Switched Access Cost

December '97

Invoices: 12/16/97 - 01/15/98

[REDACTED]

CONFIDENTIAL

000093

CONFIDENTIAL

40
41
42
43

12/25/97
R 11/19/97

Network Cost Management
LEC Tariff Database

850

CABS and Feature Group PIU Minutes (Florida)

	Total Florida CABS Minutes 1997			Total Florida CABS Minutes 1998			ESTIMATED UNITED MINUTES 1998			Percentage Increase or Decrease			Average Percentage Increase or Decrease		
	ORIG	TERM	TOTAL	ORIG	TERM	TOTAL	ORIG	TERM	TOTAL	ORIG	TERM	TOTAL	ORIG	TERM	TOTAL
Jan	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Feb	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Mar	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Apr	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
May	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Jun	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Jul	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Aug	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Sep	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Oct	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Nov	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Dec	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
TOTAL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

PIU MIN (4th Quarter 1997 minutes)		(B)
TOTAL ORIG	[REDACTED]	PCT. UNITED ORIG
TOTAL TERM	[REDACTED]	PCT. UNITED TERM

Σ(A) [REDACTED] 4782
 Per faxed Disk agrees in total (47-5 last page)

Σ(B) = [REDACTED] $\frac{47-4}{1}$

Change effective:
1-Oct-98

All DATA Except 9. For 4th Q 97 network minutes is the same as 47-1. See that for items audited.

185-24
000094
47-4 p1

CONFIDENTIAL

Prepared by
Angie Moore
8-18-98

vw 1/25/00
B 1/4/99

WorldCom Network Cost Management LEC Tariff Database

Rate Reduction and Flow Through Analysis - Florida (Sprint United)

Sprint United, Florida Intrastate Tariffed Access Rates
Assumed Miles: 17

	<u>ORIG Tariff</u>	<u>ORIG CPM</u>	<u>TERM Tariff</u>	<u>TERM CPM</u>	<u>New Orig Tariff</u>	<u>New Orig CPM</u>	<u>New Term Tariff</u>	<u>New Term CPM</u>
Local Transport								
Tand Switching	0.0009240	[REDACTED]	0.0009240	[REDACTED]	0.0008316	[REDACTED]	0.0008316	[REDACTED]
Facility	0.0000420	[REDACTED]	0.0000420	[REDACTED]	0.0000378	[REDACTED]	0.0000378	[REDACTED]
Termination	0.0002100	[REDACTED]	0.0002100	[REDACTED]	0.0001890	[REDACTED]	0.0001890	[REDACTED]
RIC	0.0070660	[REDACTED]	0.0070660	[REDACTED]	0.0063594	[REDACTED]	0.0063594	[REDACTED]
Local Switching								
Local Switching	0.0177000	[REDACTED]	0.0177000	[REDACTED]	0.0159300	[REDACTED]	0.0159300	[REDACTED]
Info Surcharge	0.0000000	[REDACTED]	0.0000000	[REDACTED]	0.0000000	[REDACTED]	0.0000000	[REDACTED]
Equal Access	0.0000000	[REDACTED]	0.0000000	[REDACTED]	0.0000000	[REDACTED]	0.0000000	[REDACTED]
Carrier Common Line								
CCL	0.0258000	[REDACTED]	0.0336000	[REDACTED]	0.0232200	[REDACTED]	0.0302400	[REDACTED]
Cost Per Minute								

ORIG	Estimated Minutes	CPM	Estimated Current Cost	Estimated CPM After Reduction	Estimated Cost After Reduction	Estimated Flow Through
January	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
February	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
March	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
April	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
May	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
June	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
July	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
August	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
September	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
October	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
November	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
December	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
TOTAL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

TERM	Estimated Minutes	CPM	Estimated Current Cost	Estimated CPM After Reduction	Estimated Cost After Reduction	Estimated Flow Through
January	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
February	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
March	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
April	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
May	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
June	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
July	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
August	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
September	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
October	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
November	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
December	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
TOTAL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

TOTAL	Estimated Minutes	Estimated Current Cost	Estimated Cost After Reduction	Estimated Flow Through
January	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
February	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
March	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
April	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
May	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
June	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
July	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
August	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
September	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
October	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
November	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
December	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
TOTAL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

This spreadsheet is intended for estimation purposes only. Actual results may vary.

All traffic assumed to be:

- tandem routed
- 1+ traffic
- premium, Feature Group D rate elements
- 17 miles

Prepared by:
Angie Moore
8-18-98

CONFIDENTIAL

000095 47-tp2

CONFIDENTIAL

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42						
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CONFIDENTIAL

STAFF SELECTED EXCERPT FROM COMPANY PROVIDED DISK.

COMPANY	DATE	OCN	STATE	TNK	SRV	TYP	PRD	IEA	IEE	IAA	IAE	RAST
[REDACTED]	199712	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199712	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199711	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199712	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199712	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199711	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199711	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199711	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199711	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199711	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199711	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199711	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	199710	[REDACTED]	FL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
TOTAL ORIGINATING AND TERMINATING												
[REDACTED]												

7-4

47-4 pc

7

10/12/99
11/13/99

000102

COMPANY DATE OCN STATE TNK SRV TYP PRD IEA IEE IAA IAE RAST

[REDACTED]

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Florida ATTN: Brian Salmonetti
Fax: 720-284-5488

BBC

Florida Access Reduction Revenue Summary

Commercial

Commercial Products	Current Monthly Revenue	Proposed Monthly Revenue	Reduction (\$)	Reduction (%)
WorldOne Switched	\$ [REDACTED]	[REDACTED]	[REDACTED]	6.00%
WorldOne Dedicated	\$ [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Commercial Total	\$ [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Annual Totals	\$ [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Consumer

Consumer	Current Monthly Revenue	Proposed Monthly Revenue	Reduction (\$)	Reduction (%)
Home Advantage Plan	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	[REDACTED]
TTI Combined Calling Plan	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	[REDACTED]
Home Advantage Easy Plan	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	[REDACTED]
Consumer Total	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	[REDACTED]
Annual Consumer Total	\$ 881,280	\$ 761,495	\$ 66,217	n/a

Biztel

Biztel	Current Monthly Revenue	Proposed Monthly Revenue	Reduction (\$)	Reduction (%)
Biztel	n/a	n/a	\$ [REDACTED]	n/a
Biztel Total	n/a	n/a	\$ [REDACTED]	n/a
Annual Biztel Total	n/a	n/a	\$ [REDACTED]	n/a

Wholesale

Wholesale	Current Monthly Revenue	Proposed Monthly Revenue	Reduction (\$)	Reduction (%)
Wholesale	n/a	n/a	\$ [REDACTED]	n/a
Wholesale Total	n/a	n/a	\$ [REDACTED]	n/a
Annual Wholesale Total	n/a	n/a	\$ [REDACTED]	n/a
Total Monthly Reduction	\$ [REDACTED]			
Total Annual Reduction	\$ [REDACTED]			

Company data - no backup.

CONFIDENTIAL

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COMPANY: WORLDCOM TECHNOLOGIES
 TITLE: INDEX OF CONFIDENTIAL WORKPAPERS
 PERIOD: JULY 1, 1998 AND OCTOBER 1, 1998
 FLOW THROUGH REDUCTIONS
 DATE: FEBRUARY 8, 2000
 AUDITOR: RKY

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10-3	Requests 2,3,4,5 &6	5
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10-8	Request 10	2
10-9	Request 10A	9
10-11	Request 12	2
10-12	Request 13	3
44	Analysis of Flow Thru Work Sheets	4
44-1	Rate Changes of Biztel and CC	2
44-2	Minutes of Use determination	2
45	Oct 1 IXC Flow Through Work Sheet	2
45-1/1	WorldOne Service Tariff	1
47	Estimated Minutes of Use	4
47-1	Estimated Minutes of Use	1
47-1/1	Originating and Terminating MOUs	3
47-1/2	Actual MOUs	1
47-2	Switched Access Cost	3
47-3	Switched Access Cost	12
47-4	Estimated MOUs	2
47-4/1	Originating and Terminating MOUs	7
47-5	Company 4th Q MOUs	47
48	Revenue Base	2
49	July 1 IXC Flow Through Work Sheet	2
49-1	Infor re July reductions	6
50	Change in tariffs	7
51	Summary of Invoice Tests	1
52	Summary of Invoice Tests	2

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COMPANY: WORLDCOM TECHNOLOGIES
 TITLE: INDEX OF CONFIDENTIAL WORKPAPERS
 PERIOD: JULY 1, 1998 AND OCTOBER 1, 1998
 FLOW THROUGH REDUCTIONS
 DATE: FEBRUARY 8, 2000
 AUDITOR: RKY

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52-1/2	WorldOne Sample Results	3
52-1/3	WorldOne Tarif Changes	1
52-1/4	WorldOne Reduction	1
52-1/5	Company info re WorldOne	1
52-2	Transcend Invoice Test	3
52-2/1	Transcend Rates	1
52-2/2	Transcend Rates	1
52-2/3	Transcend Rates	1
52-2/4	CCC Tariffs	3
52-2/5	CCC Tariffs	3
52-2/5-1	Transcend tariffs	1
52-2/6	Response for Req 10 and 12	1
52-2/7	Response for Req 10	1
52-2/8	Transcend Rates	1
52-2/9	Infor re Transcend	1
52-2/9-1	Infor re Transcend	2
52-2/10	Request 13 re CC and Transcend	3
52-2/10-1	Company Response to Req	1
52-3	Summary of Classic Carrier Invoice Test	2
52-3/1	Classic Carrier Population	9
52-3/2	Classic Carrier Sample list	1
52-3/3	Classic Carrier Sample list	1
52-3/3-1	Detail of Classic Carrier Account	1
52-3/3-2	Detail of Classic Carrier Account	1
52-3/3-3	Detail of Classic Carrier Account	3
52-3/3-3/1	Detail of Classic Carrier Account	2

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COMPANY: WORLDCOM TECHNOLOGIES
 TITLE: INDEX OF CONFIDENTIAL WORKPAPERS
 PERIOD: JULY 1, 1998 AND OCTOBER 1, 1998
 FLOW THROUGH REDUCTIONS
 DATE: FEBRUARY 8, 2000
 AUDITOR: RKY

WP NO.	DESCRIPTION	NO.OF PAGES
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52-3/3-5	Detail of Tanscend Account	1
52-3/3-6	Detail of Classic Carrier Account	1
52-3/3-7	Classic Carrier Tariff	1
52-3/4	Information re Classic Carrier	2
52-3/5	Correspondence re Classic Carrier	7
52-3/6	Request 13 re Classic Carrier and Transcend	3
53	Tariff changes	1
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6 AUDIT PROGRAM			36 DEFERRED TAXES	
7 ANALYTICAL REVIEW			37 TAX CREDITS	
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Effective July 1, 1998

PBC

**CORRECTED VERSION
IXC Flow-Through Work Sheet**

Name(s) of IXC: WorldCom Technologies, Inc. (WTI); WorldCom Network Services, Inc. (WNS); Biztel Corp.; TTI National, Inc.

Study Period (one or more months in 1998): July

Calculation of Savings and Percent Reduction

LEC	Rate Change	x	Study Period # Intrastate Est. Minutes (MOUS)	= Sw. Acc. Savings
1. GTE ✓	[REDACTED] (Orig. CCL)	x	[REDACTED]	[REDACTED] ✓
2. ✓	[REDACTED] (Terr. CCL)	x	[REDACTED]	[REDACTED] ✓
3. Sprint ✓	[REDACTED] (Interconnection)	x	[REDACTED]	[REDACTED] ✓
4. Total Sw. Acc. Savings (sum lines 1-3)				[REDACTED] ✓
5. Statewide intrastate long distance study period billable revenue				Not Applicable
6. Required % reduction in IXC's FL intrastate long distance rates (line 4/line 5)				N.A.

The percent reduction from line 6 may be applied across-the-board to all IXC's intrastate rates OR
The study period savings may be applied to one or more rate elements such that they are passed through to your customers. An example is shown below. **REMEMBER: THE % REDUCTION FOR INTRASTATE TOLL RATES MUST NOT BE HIGHER THAN THE REDUCTION ON LINE 6.**

Monthly Savings Spread Over Specific Rate Elements

Rate Element	IXC Rate Change	x	Study Period # Intrastate (Est. Revenue)	=	Study Period Reduction
7. WTI WorldOne	[REDACTED]	x	[REDACTED]	=	[REDACTED]
8. WTI Home Advantage	[REDACTED]	x	[REDACTED]	=	[REDACTED]
9. TTI Combined Calling Plan	[REDACTED]	x	[REDACTED]	=	[REDACTED]
10. Biztel BUS 49	[REDACTED]	x	[REDACTED]	=	[REDACTED]
11. WNS Classic Carrier Svc.	[REDACTED]	x	[REDACTED]	=	[REDACTED]
12. WNS Transcend	Contract Rates for resellers		[REDACTED]	=	[REDACTED]
13. Study period total estimated reduction					[REDACTED]

✓ = agreed w/ PSC letter to Co dated 6/11/98 See 49-1 page 4

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July Reduction

**WORLD
COMSM**

pac

FACSIMILE TRANSMITTAL SHEET

DATE: June 12, 1998
TO: Michael Green 918 590 1996
Total Pages (including cover) 6
FROM: Susan Drake, WorldCom Regulatory Dept
Phone 561 750-2853 Fax 561 750-2629
RE: IXC- Florida Rates

MESSAGE:

Per Brian Sulmonetti

Heather,
Attached are the Florida rate changes filed this week. A word document (worksheet will be sent via Email)

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(1)

49-1

000000

SENT BY: MESSER LAW FIRM

6-11-98 ; 17:50 ;

LDOS-REGULATORY

MESSER LAW

14077502629;# 1

002

*Susan,
I will call you
& tell who to send*

STATE OF FLORIDA

Commissioners:
JULIA L. JOHNSON, CHAIRMAN
J. TERRY DEASON
SUSAN F. CLARK
JOE GARCIA
E. LEON JACOBS, JR.



DIVISION OF COMMUNICATIONS
WALTER D'HAESELEER
DIRECTOR
(850) 413-6600

Public Service Commission

June 11, 1998

*Letter also
in WP 4*

TO: Facilities-Based and Reseller Interexchange Carriers
FROM: Walter D'Haeseleer, Director of Communications
RE: Docket No. 980459-TP - July 1, 1998 Flow-Through of 1998 LEC Switched Access Reductions by IXCs Pursuant to Section 364.163(6), Florida Statutes

Section 364.163(6), Florida Statutes, was recently amended by Chapter 98-277, Section 4, General Laws of Florida. This section requires GTE Florida and Sprint-Florida to make two reductions in their intrastate switched access rates in 1998: 5 percent effective July 1, 1998, and 10 percent effective October 1, 1998. This section also requires that any interexchange telecommunications company (IXC) whose intrastate switched access expense is reduced because of GTE Florida's and Sprint-Florida's intrastate switched access rate reductions must return the benefits of those reductions to its customers, i.e., "flow-through" the reduction to intrastate long distance customer rates. IXC flow-through reductions are to be effective July 1, 1998, and October 1, 1998. For the July 1, 1998 reduction, IXC tariffs are to be filed no later than June 30, 1998, to be effective July 1, 1998. For the October 1, 1998 reduction, IXC tariffs are to be filed no later than September 30, 1998, to be effective October 1, 1998.

If you do not purchase intrastate switched access from GTE Florida or Sprint-Florida, there are no flow-through reductions for you to make. In order to be in compliance with the law, you must, however, certify in a letter that you do not purchase intrastate switched access from GTE Florida or Sprint-Florida.

If you do purchase intrastate switched access from GTE Florida or Sprint-Florida, and your total intrastate expense reduction (GTE Florida plus Sprint-Florida) is \$100 or less per month, you do not need to flow through the intrastate expense reduction. In order to be in compliance with the law, you must, however, certify in a letter that your intrastate switched access expense reduction is \$100 or less per month.

If you purchase intrastate switched access from GTE Florida or Sprint-Florida, and your intrastate expense reduction is more than \$100 per month you must flow through the entire intrastate expense reduction to your intrastate long distance residence and business rates.

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SENT BY: MESSER LAW FIRM

; 6-11-98 ; 17:51 ;

MESSER LAW→

14077502629;# 2

Facilities-Based and Reseller Interexchange Carriers

Page 2

June 11, 1998

Section 364.163(6), Florida Statutes specifies three flow-requirements:

1. An IXC's intrastate rates must be decreased by the amount necessary to return the benefits of the switched access reduction to its customers.
2. An IXC shall not reduce per minute intraLATA toll rates by a percentage greater than the required per minute switched access rate reduction.
3. An IXC may determine the specific rates to be decreased, provided that both residential and business customers benefit from the rate decreases.

Order No. PSC-98-0795-FOF-TP (Order), issued June 8, 1998, describes which IXCs must file documentation with the tariff filings, and what that documentation must contain. The complete order is available on the PSC Website (www2.scri.net/psc/dockets/documents/06113-98.html).

Any IXC which paid less than \$20 million in total Florida intrastate switched access in 1997 need only certify in a letter accompanying its tariff filing that, first, it paid less than \$20 million in total Florida intrastate switched access in 1997, and second, that it has met the statutory requirements. Sample worksheets are attached to provide guidance in determining that an IXC has met the statutory requirements. These worksheets have been updated with the actual rate changes from GTE Florida and Sprint-Florida, thus, they differ from the ones provided in the Order.

IXCs which paid \$20 million or more in total Florida intrastate switched access in 1997 must file documentation with their tariff filings. Sample worksheets are attached to serve as a guide for the required documentation. These worksheets have been updated with the actual rate changes from GTE Florida and Sprint-Florida, thus, they differ from the ones provided in the Order. This documentation must include:

1. A calculation of the dollar benefit associated with the LECs' intrastate switched access rate reductions.
2. Separate demonstrations that residence and business long distance rates have been reduced and the estimated annualized revenue effect, residence versus business, including a description of how those estimates were made.
3. A demonstration that any reduction to intraLATA toll rates is equal to or less than the switched access rate reduction percentage.
4. A demonstration that all reductions have been flowed through.

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Facilities-Based and Reseller Interexchange Carriers
Page 3
June 11, 1998

Tariffs are to be filed no later than June 30, 1998, to be effective on July 1, 1998.

To aid you in your calculations, the chart below provides the rate elements for GTE Florida and Sprint-Florida that will change on July 1, 1998. The chart includes the current rates, the July 1, 1998 rates, and the rate changes.

LEC July 1, 1998 Intrastate Switched Access Rate Reductions

LEC	Rate Element	Current Per Minute Rate	July 1, 1998 Per Minute Rate	Rate Change
GTE Florida	Originating CCL	\$0.0224842	\$0.0202287	(\$0.0022555)
GTE Florida	Terminating CCL	\$0.0348342	\$0.0313373	(\$0.0034969)
Sprint-Florida	Interconnection	\$0.010016	\$0.007066	(\$0.002950)

If you have any questions, you may call Sue Ollila of my staff at (850) 413-6540 or e-mail her at sollila@psc.state.fl.us.

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Facilities-Based and Reseller Interexchange Carriers
 Page 4
 June 11, 1998

IXC Flow-Through Worksheet

Name of IXC: _____
 Study Period (one or more months in 1998): _____

Calculation of \$ Savings and Percent Reduction

<u>LEC</u>	<u>Rate Change</u>	<u>x</u>	<u>Study Period</u> <u># Intrastate</u> <u>Minutes (MOUS)</u>	<u>=</u>	<u>Sw. Acc. Savings</u>
1. GTE	\$0.0022555 (Orig. CCL)	x		=	
2.	\$0.0034969 (Term. CCL)	x		=	
3. Sprint	\$0.00295 (Interconnection)	x		=	
4. Total Sw. Acc. Savings (Sum lines 1-3)				=	_____
5. Statewide intrastate long distance study period billable revenue				=	
6. Required % reduction in IXC's FL intrastate long distance rates (line 4/line 5)				=	

The percent reduction from line 6 may be applied across-the-board to all of the IXC's intrastate rates OR

The study period savings may be applied to one or more rate elements such that they are passed through to your customers. An example is shown below. REMEMBER: THE % REDUCTION FOR INTRALATA TOLL RATES MUST NOT BE HIGHER THAN THE REDUCTION ON LINE 6.

Example: Savings Spread Over Specific Rate Elements

<u>Rate Element</u>	<u>IXC Rate</u> <u>Change</u>	<u>x</u>	<u>Study Period</u> <u># Intrastate</u> <u>Minutes (MOUs)</u>	<u>=</u>	<u>Study Period</u> <u>Reduction</u>
7. #1		x		=	
8. #2		x		=	
9. Study period total reduction=				=	_____

Study period rate reduction in line 9 must equal or exceed line 4's study period total savings.

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W/11/25/98
B 11/4/99

Facilities-Based and Reseller Interexchange Carriers
Page 5
June 11, 1998

IXC Summary

IXC: _____
Effective date of flow-through: _____

Percentage Reduction of IntraLATA toll rates

- 1. IntraLATA Toll Rate % Reduction
 - a. Total IntraLATA Dollar Reduction* =
 - b. Total IntraLATA Revenue* = _____
 - c. Percent Reduction (line a/line b) =
- 2. LEC Percentage Switched Access Reduction =
(comes from IXC Flow-Through Worksheet, line 6)

NOTE: Line 1c must be no greater than Line 2.

Determination of Residence & Business Calculation

Residential
Description of how dollars calculated (e.g., rate elements included, etc.):

Business
Description of how dollars calculated (e.g., rate elements included, etc.):

IXC Flow-Through Summary

- 1. Annualized Effect* of Flow-Through to Residential Rates =
- 2. Annualized Effect* of Flow-Through to Business Rates: = _____
- 3. Total Annualized Flow-Through* (line 1+line 2) =

*Describe how calculated

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41										
42										
43										

116 - 1

COMPANY: WORLDCOM
TITLE: TARIFF COMPARISON
PERIOD: JULY 1, 1998 TO PRESENT
DATE: NOVEMBER 2, 1999
AUDITOR: RKY

*new
11/25/00*

WP NO. 50

SOP 3 Staff reviewed the tariffs from WORLDCOM that were either new or increased as of July 1, 1998 to the present in order to determine if any of the tariffs that were decreased in the flow through worksheets for access charge reductions were subsequently increased.

SOP 2 Our analysis showed that World One Dedicated Service tariff was reduced on July 1, 1998 as part of the company's reduction to customers for reduced access charges. This same tariff was further reduced on October 1, 1998 for the same reason. This rate element (WorldOne Dedicated Service) appears on both the July and October 1998 flow through worksheets as a reduction to the customers.

This same rate element was then increased on May 18, 1999. The effect of the increase is shown on the attached staff schedules. *SOP 2*

The remainder of the tariffs that were increased prior to the July 1 reduction is in Section 53

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SOP 1 000212

COMPANY: WORLDCOM TECHNOLOGIES
 TITLE: COMPARISON OF WORLDONE SWITCHED AND DEDICATED TARIFFS
 PERIOD: JULY 1, 1998, OCTOBER 1, 1998 AND MAY 18, 1999
 DATE: SEPTEMBER 8, 1999
 AUDITOR: RKY

WP NO. 50-5

WorldOne Service

InterLATA Rate Schedules

Switched Per Minute

	WP 46-1p7 FPSC Tariff 4 5th Revised Sheet No 165 July 1, 1998	WP45-1p8 FPSC Tarif 4 6th Revised Sheet No. 165 October 1, 1998	(Decrease)	WP 50-4p10 FPSC Tariff 4 7th Revised Sheet No. 165 May 18, 1999	Increase (Decrease) May 18, 1999 over October 1, 1998	Increase (Decrease) May 18, 1999 over July 1, 1998
Monthly Outbound	0.1464	0.1376	-6.0109%	0.1477	7.3401%	0.8880%
Monthly Inbound	0.1559	0.1465	-6.0295%	0.1573	7.3720%	0.8980%
12 month ESP-Out	0.1418	0.1333	-5.9944%	0.1430	7.2768%	0.8463%
12 month ESP-In	0.1418	0.1333	-5.9944%	0.1430	7.2768%	0.8463%
24 month ESP -Out	0.1371	0.1289	-5.9810%	0.1382	7.2149%	0.8023%
24 month ESP-In	0.1371	0.1289	-5.9810%	0.1382	7.2149%	0.8023%

Dedicated Per Minutes

Monthly Outbound	0.1068	0.1047	-1.9663%	0.1048	0.0955%	-1.8727%
Monthly Inbound	0.1164	0.1141	-1.9759%	0.1144	0.2629%	-1.7182%
12 month ESP-Out	0.1019	0.0999	-1.9627%	0.1001	0.2002%	-1.7664%
12 month ESP-In	0.1019	0.0999	-1.9627%	0.1001	0.2002%	-1.7664%
24 month ESP -Out	0.0970	0.0951	-1.9588%	0.0953	0.2103%	-1.7526%
24 month ESP-In	0.0970	0.0951	-1.9588%	0.0953	0.2103%	-1.7526%

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000213

WORLDCOM TECHNOLOGIES
NEW SERVICES AND INCREASES FROM 7/1/98 TO PRESENT
SEPTEMBER 8, 1999
RKY

WPNO. 50

Staff requested all new services and all increases in services from 7/1/98 to present to determine if any of the rate elements that were decreased on the IXC Flow Through Worksheets were subsequently increased again. One tariff appears to have been decreased on the July 1, 1998 and October 1, 1998 Flow Thru IXC Worksheets and subsequently increased effective May 18, 1999. See WP 50-5 for complete explanation.

NEW SERVICES

7/1/98 - Present

1. EFFECTIVE

OCTOBER 16, 1998

FPSC Tariff No. 4

Original Sheet 109.28

Paragraph 3.30.5

MCI WORLDCOM On-Net Service-Voice *50-1*

There is no rate element with this name on the flow thru work sheets and this is the original tariff sheet.

2. Effective December 5, 1999

Biz-Tel Dedicated Access Service

FPSC Tariff No. 1

Original Sheet No. 24.4

There is no rate element with this name on the flow thru work sheets and this is the original tariff sheet. *50-2*

3. Effective October 1, 1998

BizTel Switched Service

FPSC Tariff No. 1

Original Sheet No. 23.8

There is no rate element with this name on the flow thru work sheets and this is the original tariff sheet. *50-2*

4. Effective April 19, 1999 *50-3*

TTI Nation Term Plan

FPSC Tariff No. 1

Original Sheet 29

This is different than the rate element on the IXC Flow thru work sheet on WP 45.
This is also an original tariff sheet.

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50p3

000214

WORLD COM TECHNOLOGIES
NEW SERVICES AND INCREASES FROM 7/1/98 TO PRESENT
SEPTEMBER 8, 1999
RKY

WPNO. 50

Staff requested all new services and all increases in services from 7/1/98 to present to determine if any of the rate elements that were decreased on the IXC Flow Through Worksheets were subsequently increased again. One tariff appears to have been decreased on the July 1, 1998 and October 1, 1998 Flow Thru IXC Worksheets and subsequently increased effective May 18, 1999. See WP 50-5 for complete explanation.

Staff also requested any services from 7/1/98 to present that were decreased or deleted to determine if any services offset the increases from 7/1/98 to present.

The services increased and decreased are so diverse that except for the one item on the flow thru worksheet, it is not possible to analyze the effect.

DECREASED OR DELETED SERVICES

7/1/98 - Present

1. Effective October 1, 1998 - Prior July 1, 1998
Home Advantage Service- Not on flow thru worksheet - WP 50-6
2. Effective October 1, 1998 - Prior October 1, 1997
Home Advantage Easy Plan - Not on Flow thru worksheet - WP50-6
3. Effective October 1, 1998- Prior July 1, 1998
World One Service - On Flow Thru Worksheet - See 50-6 and WP 50-5.
4. Metro Frame Relay Service - Effective November 21, 1998 - Prior April 10, 1998
Not on Flow thru worksheet- Some items increased and some decreased. Also new services on 50-4p1 shows another part of the Metro Fram Relay Service increased. One does not relate to the other.
5. Combined Business Calling Plan Service - Effective Oct 1, 1998 - Prior Mar 19, 1998
Not on Flow Thru Worksheet
6. Combines Business Calling Plan Service - Plan C - Effective April 28, 1999-
Prior April 1, 1999

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INCREASES IN SERVICES

7/1/98 to Present

1. WORLDCOM Technologies

Effective November 21, 1998

FPSC Tariff No. 4

1st revised sheet No. 109.1

Cancels Original Sheet No. 109.1

Metro Frame Relay Service (50-4pg1)

New tariff shows increase

This rate element is not mentioned in the IXC Flow Thru work sheets on 45 and 49.

2. WORLDCOM Technologies

Effective May 18, 1999

FPSC Tariff No. 4

2nd Revised Sheet No. 130

Cancels 1st Revised Sheet no. 130

On-Line Card Service

This rate element is not mentioned in the IXC Flow Thru work sheets on 45 and 49.

WP (50-4page 2)

new tariff shows increase

3. World Com Technologies

Effective May 18, 1999

FPSC Tariff No 4

3rd Revised Sheet No. 139

Cancels 2nd Revised Sheet No 139

Directory Assistance Rates and Credit Card Reader Phones

This rate element is not mentioned in the IXC Flow Thru work sheets on 45 and 49.

WP (50-4page 3)

new tariff shows increase

4. WORLDCOM Technologies

Effective May 18, 1999

FPSC Tariff No. 4

4th Revised Sheet NO. 141.2

Cancels 3rd revised sheet No. 141.2

Phone Pass Service, LDDS WORLDCOM Calling Card Services

WP (50-4pg 4)

New tariff shows increase

5. WORLDCOM Technologies

Effective May 18, 1999

FPSC Tariff No. 4

6th Revised Sheet No. 147

Cancels 5th Revised Sheet No. 147

Answer Services

WP (50-4 page 5)

new tariff shows increase

6. WORLDCOM Technologies

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JDR 5 000216

Effective May 18, 1999

FPSC Tariff No. 4

3rd Revised Sheet No. 150

Cancels 2nd Revised Sheet No. 150

On Line Answer Card Service WP 50-4 page 6

new tariff show increase

7. World Com Technologies

Effective May 18, 1999

FPSC Tariff No. 4

6th Revised Sheet No. 153

Cancels 5th Revised Sheet No 153

Easy Answer Services

WP 50-4 page 7

new tariff show increase

8. World Com Technologies

Effective May 18, 1999

FPSC Tariff No. 4

6th Revised Sheet No. 161

Cancels 5th Revised Sheet No. 161

Performance 2000

5th Revised Sheet No 162

Cancels 4th Revised Sheets no. 162

Performance 4000 Service

WP 50-4 Pages 8 and 9

new tariff show increase

9. World Com Technologies

Effective May 18, 1999

FPSC Tariff No 4

7th Revised Sheet No. 165

Cancels 6th Revised Sheet No. 165

Paragraph 4.14 WorldOne Service -

Paragraph 4.14.1 Usage Charge

C. Per Minute Rates Month to Month InterLATA Rate Schedules for Switches and Dedicated.

50-4010

The rates for this service are reduced on both the July 1, 1998 and October 1, 1998 IXC Flow Through Work Sheets. It appears there is an increase on the May 18, 1999 tariff. See WP 50-5 for complete comparisons.

10. World Com Technologies

Effective May 18, 1999

FPSC Tariff No. 4

5th Revised Sheet No. 166

Cancels 4th Revised Sheet No 166

WorldOne Service Continued from no. 9 above. However, this part of the

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50 p 6 000217

service was not reduced on the IXC flow through worksheets.

WP 50-4 page 11. *new tariff phase increase*

11. There are 8 more tariff revisions effective May 18, 1999 on WP 50-4 pages 12 through 16 and WP 50-4 pages 20 through 22.

None of the rate elements effected are on the IXC Flow Through work sheets.

12. There are three more tariff revisions effective November 21, 1998. These are on WP 50-4, pages 17, 18 and 19. None of the rate elements effected are on the IXC Flow Through work sheets.

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50 p 7 000218

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COMPANY: WORLDCOM TECHNOLOGIES
TITLE: TEST OF CUSTOMER BILLS
PERIOD: COMPARISON OF SEPT 98 AND NOV 98
DATE: SEPTEMBER 9, 1999
AUDITOR: RKY

KW
1/25/00

WP NO. 51

Staff selected the October 1, 1998 IXC Flow Thru Worksheet to audit because the company said the customer bills that we needed to test the July 1, 1998 IXC Flow Thru Worksheet were no longer available. Because the October 1, 1998 reduction was [redacted] and the July 1, 1998 reduction was to be [redacted] staff decided that to audit the October 1, 1998 would be OK.

WP 45 is the October 1, 1998 IXC Flow Thru Worksheet. The company spread their calculated [redacted] reduction to [redacted] different rate elements. Because the company said it would be difficult to get a list of all the customers, staff decided to select [redacted] rate elements to audit the customer bills for reductions.

S2-3 (45) The three elements with the largest estimated dollar reductions per month are WTI World One Switched Service [redacted] (45) WTI WorldOne Dedicated Service [redacted] and Classic Carrier Service [redacted]. Staff selected Classic Carrier Service because the company said there were only about [redacted] customers and WorldOne Switched Services because the reduction in the actual tariff was [redacted] from the prior tariff. The World One Dedicated Service was only a [redacted] reduction. *S2-1* Staff felt it would be easier to see a reduction in the customer bills with a higher % than a lower as the company said that there are also discounts for certain amounts of usage.

Also, the WNS Transcend element on WP 45 is reduced by [redacted]. The company says this is by contract and is audited separately on WP NO. *S2-2* (45)

In effect, staff selected two rate elements to check customer bills and one element to check the contracts.

CONCLUSION:

See Spay 1, 2, 3, 4,

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000219

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51

By 1/31/2000

AUDIT DISCLOSURE 2

SUBJECT: SAMPLE OF INVOICES

STATEMENT OF FACTS: The company reduced eight specific rate elements to pass through the Local Exchange Company Access Charge reductions to its customers. Four rate elements were selected to test the rates before and after the October 1, 1998 reduction. These are "WTI WorldOne Switched and Dedicated Service", "Classic Carrier Service" and "WNS Transcend."

As there were discrepancies in the tariffs compared with what the company was billing its customers, the company was asked to review the amounts billed to its customers for the other four rate elements included on the Interexchange Flow-Through Work Sheets. The review of these other four elements will be addressed in a supplemental audit .

"WTI WorldOne Switched and Dedicated Service" (2 elements)

(45) On the October 1, 198 Interexchange Carrier Flow-Through Work Sheet this element accounted for [redacted] of the total monthly estimated reduction of [redacted] or [redacted]. The amount on the July 1, 1998 Flow-Through Work Sheet was [redacted] of the total estimated monthly reduction of [redacted] or [redacted]. In order to determine if the company reduced their rates to coincide with the reductions on the Interexchange Flow-Through Work Sheet, staff tested September and November 98 invoices to customers. It was determined that the customer was being billed the tariff in effect October 1, 1996 for both months. The company said that the increase submitted to the Commission effective April 10, 1998, and the decreases submitted effective July 1, 1998 and October 1, 1998 were never billed to the customers. The company also said that the customer was billed the October 1, 1996 rate until May, 1999.

(49) Calculation of the amount that was not passed through to the customers is on Schedule 1 attached to this disclosure.

OPINION: Since the company did not flow through their reductions calculated on the Interexchange Carrier Flow-Through Work Sheets, the Customers did not benefit from the reductions. Based on the attached schedule, arrangements should be made to pass through [redacted] to the customers.

"Classic Carrier Service"

TO BE COMPLETED WHEN GET ANSWER TO REQUEST 13

See Page 52-3

"WNS Transcend"

(45) On the October 1, 1998 Interexchange Carrier Flow-Through Work Sheet this element accounted for [redacted] of the total estimated reduction of [redacted] or [redacted]. The amount on the July 1, 1998 Flow-Through Work Sheet was [redacted] of the total estimated monthly reduction of [redacted] or [redacted].

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52R1

000220

WW 2/7/00

49

1998 Flow-Through Work Sheet was [redacted] of the total estimated reduction of [redacted] or [redacted]

52-2

The company explained that the "WNS Transcend" rate element is a contract with resellers. The resellers get three different parts on their bill [redacted]

52-2

In order to determine if the rates were reduced, the contracts with the resellers were requested to determine the prior rates and the new rates. The company said the contracts were generic and we would not see rates, but there was a clause that says that any access fee reductions from the local Exchange Companies would be passed through to the customer. The company said that they would only provide the generic contract to order to maintain the necessary confidentiality of very sensitive information.

Through discussion with company personnel, we were provided with company calculations for the July and October 1998 reductions to try to determine if the access fee reduction was in fact passed through to its "WNS Transcend" customers.

52-2

OPINION: Calculations for the GTE reduction show that the reduction by WorldCom were very close to the reduction in the GTE tariff. The Sprint tariff and the company calculations were not close. The reduction to the WorldCom customer was higher than was called for in the Sprint tariff. The company explained that there could be many reasons why the customer received a higher reduction. It might be that the customer was over billed in prior month in error and the customer was getting the credit along with the reduction for the access charged making the rate lower. The company does not know what happened here. We can conclude though that the reduction billed the customer is much lower than the reduction called for in the Sprint tariff.

Although we could determine that a rate reduction was calculated, we did not have the invoice data to show that the rate was billed to the customers.

*Waiting for answer to Reg 13
Verbal reply says no way to determine
the rate per minute now (2/4/00)*

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52p 2

000221

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52

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41
42
43

COMPANY: WORLDCOM TECHNOLOGIES
TITLE: WTI WORLDONE SWITCHED SERVICE ELEMENT
DATE: JANUARY 24, 2000
AUDITOR: RKY

kw 2/11/00

WP NO. 52-1

Workpaper 51 explains the reasons for selecting this rate element for testing. We were provided with a list of approximately [redacted] customers. From this staff reduced the list to [redacted] randomly and then selected [redacted] customers to test the September and November 98 bills. September 98 to determine if the July 1, 1998 reduction took place and November 98 to determine if the October 1998 reduction took place.

WP 52-1/1 is the list selected.

WP 52-1/2 is the sample test.

Before staff could review that sample invoices we received a call from Brian Sulmonetti indicating that there was a problem with the WorldOne Sample invoices. A meeting was set up with Brian and and Chris Pace on January 25. We were informed that the company used the October 1, 1966 tariff to bill the customers for both September and November 98 sample months. The company said that the increase submitted to the Commission effective April 10, 1998, and the decreases submitted effective July 1, 1998 and October 1, 1998 were never billed to the customers. The customer was billed the October 1, 1996 rate until May, 1999.

Staff then tested the sample to determine if the company in fact used the October 1, 1996 WorldOne Tariffs. The results of this test show:

Sample number	25 September 98 and 25 November 98 for a total of [redacted] invoices.
18 customer invoices	Billed the October 1, 1996 tariff rates.
22 customer invoices	Not enough detail on the customer bill to determine the rate per minutes being billed the customer.
8 customer invoices	The rates per minute billed, do not match any tariff we could determine. However it appears that the rates are lower than The October 1, 1996 Switched tariff and higher than the October 1, 1996 dedicated tariff.
2 customer invoices	No FI intrastate calls

Total 50 invoices	

Since the company did not flow through their reductions calculated on the Interexchange Carrier Flow Through Worksheets, the customers did not benefit from the reduction of the access charges from the Local Exchange Companies.

WP 52-1/4 is the calculation of the amounts that was not flowed thru to the customer

000222

CONFIDENTIAL *S2F1*

FLORIDA PUBLIC SERVICE COMMISSION
 AUDIT DOCUMENT/RECORD REQUEST
 NOTICE OF INTENT

TO: Brian Salmonette
 UTILITY: WorldCom
 FROM: Rick Sperry
 (AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)
 DATE OF REQUEST: 10/13/99

REQUEST NUMBER: 11
 AUDIT PURPOSE: IXC Access

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/21/99
 (DATE)
 REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Provide bills for Sept & Nov 98
 for each of the numbered [redacted] customers attached
 If both A bills are not available then
 provide B bills and if both B bills are
 not available provide C bills.
 The total should be [redacted] customers
 which would be [redacted] bills.

CONFIDENTIAL

TO: AUDIT MANAGER WorldCom
Switched
Services
 Messing 21, 24 + 25
 to Substituted 1, 2, 3, 5 + 6 B
 DATE: _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Use as there is short
 + there were our attempts
 if (A) was not available

 (SIGNATURE AND TITLE OF RESPONDENT)

DISTRIBUTION:
 White: Utility Complete and Return to Auditor
 Pink: Audit File Copy
 Canary: Utility Retain

000223
 pg 1

CONFIDENTIAL

WorldOne Switched Services
Based on traffic for July/1999

Name	9/98	11/98	extra
1A 1B 1C	✓ ✓	✓ ✓	extra
2A 2B 2C	✓ ✓	✓	extra
3A 3B 3C	✓ ✓	✓ ✓	extra
4A 4B 4C	⊖ ⊖	✓ ⊖	
5A 5B 5C	✓ ✓	✓ ✓	extra

CONFIDENTIAL

Page 1 of 2

CONFIDENTIAL

WorldOne
Worldwide traffic for July/1999

Sept
✓
✓

NOV

✓

XTRA

Env

6A
6B
6C

Name

7A
7B
7C

8A
8B
8C

9A
9B
9C

CONFIDENTIAL

12X3

000225

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WorldOne
Based on traffic for July/1999

Sept 98

Nov 98

10A
10B
10C

11A
11B
11C

12A
12B
12C

13A
13B
13C

14A
14B
14C

Name

✓ ✓

✓ ✓

✓ ✓

✓ ✓

CONFIDENTIAL

10/2/99

000226

CONFIDENTIAL

WorldOne
Based on traffic for July/1999

Sept 98

Nov 98

Env

15A
15B
15C

✓

✓

16A
16B
16C

✓

✓

17A
17B
17C

✓

✓

18A
18B
18C

✓

✓

19A
19B
19C

✓

✓

20A
20B
20C

✓

✓

CONFIDENTIAL

11/11/99 10:00:00

CONFIDENTIAL

WorldOne
Based on traffic for July/1999

Env	ID	Name		
21A	[REDACTED]	[REDACTED]	C	O
21B	[REDACTED]	[REDACTED]		
21C	[REDACTED]	[REDACTED]		
22A	[REDACTED]	[REDACTED]	✓	✓
22B	[REDACTED]	[REDACTED]		
22C	[REDACTED]	[REDACTED]		
23A	[REDACTED]	[REDACTED]	✓	✓
23B	[REDACTED]	[REDACTED]		
23C	[REDACTED]	[REDACTED]		
24A	[REDACTED]	[REDACTED]	O	O
24B	[REDACTED]	[REDACTED]		
24C	[REDACTED]	[REDACTED]		

CONFIDENTIAL

822028

2/26

COMPANY: WORLDCOM TECHNOLOGIES
 TITLE: SAMPLE OF WTI WORLDONE SWITCHED SERVICE
 PERIOD: SEPT 98 AND NOV 98
 DATE: JANUARY 24, 2000
 AUDITOR: RKY

WP NO. WP 52-1/2

Sample No. Cust no.

Name

not enough detail = (22)
Oct 1, 1996 tariff = (18)
Rate don't refer w/ tariff (8)
as if unusual call (2) } (50)

1) 1A [REDACTED]

For both Sept and Nov 98 cannot relate the invoices to the tariffs for each month. The day after receiving this sample, Brian Sulmonetti called and said there was a problem with the WTI WorldOne sample and he would like to come to our offices and speak with us. This was set up for January 25, 2000.

We were informed at that meeting that the company used the October 1, 1996 tariff to bill the customers for both Sept and Nov 98. The increase submitted to the Commission effective April 10, 1998, and the decreases submitted effective July 1, 1998 and October 1, 1998 were never billed to the customers.

There was not enough detail on the Sept and Nov invoices to determine the rate per minute. (D) (D)

2) 2A [REDACTED]

Not enough detail on either the Sept or Nov 98 bill to relate the invoices to the tariffs. (D) (D)

3) 3A [REDACTED]

The September 28 bill for August and September traffic shows the customer is being billed the October 1, 1996 rate. (OK)

There is not enough detail on the 11/26 bill to determine what the company billed. (D)

4) 5A [REDACTED]

The September 12 bill for August and Sept traffic shows the customer is being billed the October 1, 1996 rate. (OK)

The November 13 bill for October and November traffic shows the customer is being billed the same rate as the September 12 bill. (October 1, 1996). (OK)

5) 6A [REDACTED]

The September 15 bill for August and Sept traffic is not the July 1 tariff. The October 1, 1996 tariff is being billed. (OK)

It appears that the Nov 15 bill for October and November traffic shows the same amount being billed the customer as the September 15 bill. (October 1, 1996). (OK)

6) 7A [REDACTED]

The Oct 3 bill for Sept traffic shows the customer being billed the October 1, 1996 tariff. (OK)

The Dec 1 bill for November traffic shows that the company is using the October 1, 1996. (OK)

7) 8A [REDACTED]

The customer is being billed the October 1, 1996 tariff for both months of the sample. (OK)

CONFIDENTIAL (OK)

P. n. 000230

COMPANY: WORLDCOM TECHNOLOGIES
 TITLE: SAMPLE OF WTI WORLDONE SWITCHED SERVICE
 PERIOD: SEPT 98 AND NOV 98
 DATE: JANUARY 24, 2000
 AUDITOR: RKY

WP NO. WP 52-1/2

Sample No.	Cust no.	Name
------------	----------	------

- 8) 9A [REDACTED] The rates per minute on both bills (9/28 and 11/26) do not match any tariffs. (R) (R)
- 7) 10A [REDACTED] The rates per minute on both bills (9/26 and 11/24) do not match any tariffs. (R) (R)
- 6) 11A [REDACTED] The customer is being billed the October 1, 1996 tariff for both months of the sample. (OK) (OK)
- 1) 12A [REDACTED] For both the September 23 invoice and the November 20 invoice we cannot tell what tariff is being billed. We can tell that the tariff is lower than the October 1, 1996 switched rate and higher than the October 1, 1996 dedicated rate. (R) (R)
- 2) 13A [REDACTED] The customer is being billed the October 1, 1996 tariff for both months of the sample. (OK) (OK)
- 3) 14A [REDACTED] There is not enough detail on both invoices to determine what rate per minutes if being billed to the customer. (D) (D)
- 1) 15B [REDACTED] The customer is being billed the October 1, 1996 tariff for both months of the sample. (OK) (OK)
- 3) 16A [REDACTED] No Florida Intrastate calls on either month bills. (No) (No)
- 1) 17A [REDACTED] For The Sept 9 invoice the customer was billed the October 1, 1996 tariff. (OK)
 For the 11/9 invoice, there was not enough detail to determine the rate per minute. (D)
- 4) 18A [REDACTED] The customer is being billed the October 1, 1996 tariff for both months of the sample. (OK) (OK)
- 4) 19A [REDACTED] For both months, there is not enough detail to determine the rate per minutes. (D) (D)
- 4) 20A [REDACTED] For both months, there is not enough detail to determine the rate per minutes. (D) (D)
- 4) 22A [REDACTED] For both months, there is not enough detail to determine the rate per minutes. (D) (D)
- 4) 23A [REDACTED] For both months, there is not enough detail to determine the rate per minutes. (D) (D)
- 4) 4B [REDACTED] For both months, there is not enough detail to determine the rate per minutes. (D) (D)

CONFIDENTIAL

000231

kw 1/25/00

COMPANY: WORLDCOM TECHNOLOGIES
TITLE: SAMPLE OF WTI WORLDONE SWITCHED SERVICE
PERIOD: SEPT 98 AND NOV 98
DATE: JANUARY 24, 2000
AUDITOR: RKY

WP NO. WP 52-1/2

Sample No. Cust no. Name

- | Sample No. | Cust no. | Name | Description |
|------------|------------|------------|--|
| (23) 1B | [REDACTED] | [REDACTED] | The tariff charged the customer is lower than the October 1, 1996 tariff. On the top of the bills for both months it sayd Special Pricing Customer. (LR) |
| (24) 2B | [REDACTED] | [REDACTED] | For both months, there is not enough detail to determine the rate per minutes. (D) (D) |
| (25) 3B | [REDACTED] | [REDACTED] | For both months, there is not enough detail to determine the rate per minutes. (D) (A) |

CONFIDENTIAL

Pk. 2-83

000232

CONFIDENTIAL

(2) x 2-83

40
41
42
43

1042500
11

Letter to Ms. Young
December 17, 1999

*In info
Purpose*

card charges, I have relayed this information to our billing audit group and should have a response by December 23, 1999.

9. Account [REDACTED]

10/98 - invoice included as Exhibit G

12/98 - I have relayed this information to our billing audit group and should have a response by December 23, 1999.

10. Account [REDACTED]

These invoices were not included in the original package as they have no Florida usage for the months of October and December.

WorldCom Technologies

1. Request No. 11

Switched Services

The World One invoices are being shipped via overnight mail from Chris Pace in Clinton, MS. You should receive these on 12/20/99.

*Received
12/21/99*

51-1

2. Requests 10 and 12

This information will be provided the week of 12/20/99. I would like to arrange a conference call with our internal subject matter experts to go over this information and answer any questions you may have. Please contact me with your schedule.

3. Classic

See Exhibit H

The information in Exhibits E through H contains some confidential information as defined in 364.183, 366.093, or 367.156 F.S. MCI WorldCom appreciates your handling this matter as confidential.

Please feel free to contact me with any questions or concerns regarding this information.

Sincerely,

Julie L. Davis
Julie L. Davis
Regulatory Manager

*52-1
5*

000235

CONFIDENTIAL

COMPANY: WORLD COM
TITLE: ANALYSIS OF TRANSCEND ELEMENT
PERIOD: REDUCTIONS
DATE: JANUARY 5, 2000
AUDITOR: RKY

KW
1/25/00

WP NO. wp52-2

Summary of telephone conversation with Michael Green of MCI Worldcom regarding the Transcend element reduction.

On the October 1, 1998 IXC worksheet this element accounted for [redacted] of the total estimated reduction of [redacted]. On the July 1, 1998 IXC worksheet this element accounted for [redacted] of [redacted] WP 45 and 49.

The company explained that the Transcend rate element is a contract with resellers. The resellers get three different parts on their bill. Two parts are access fees, both originating and terminating and the third part is the long distance element. The access fee reduction goes straight to the reseller (the company makes up their cost and profit on this part by adding an administrative fee to the access fees) Originating and terminating are different fees.

As GTE and Sprint were ordered to reduce their access fees to Worldcom, Worldcom had to reduce access fees to their resellers.

In order to determine if the rates were reduced staff requested the contracts to determine the prior rates and the new rates. The company said the contracts were generic and we would not see rates, but that there was a clause that says that any access fee reductions from LECs would be passed through to the customer. They said that they would only provide the generic contract in order to maintain the necessary confidentiality of very sensitive information. (Letter from Worldcom) WP $\frac{52-2}{7}$.

Through discussions with company personnel, we were provided with the following to try to determine if the access fee reduction was in fact passed through to their Transcend customers.

The company provided us with a Confidential disk which included five files.

File 1 contains the actual LEC reductions for July and Oct and included the company's actual average reduction for both GTE and Sprint. WP 52-2. The amounts appear to be close for GTE but not for Sprint. (Explained below).. The company stated that the average reductions were calculated from the company "LEC Tariff Data Base" with information for the months of September 98 and October 98. The average reductions are calculated on File 3 and WP No. 52-2/2.

The company calculated the reductions for July and Oct as follows:

1. Determined the amount the LEC reduced the tariff (from the ^{LEC}tariffs). Reduced the estimated cost per minute for access charges for the exact amount and came up with new access charges to bill their contract customer. WP 52-2/3. In the case of GTE the LEC reduced the Carrier Common Line part of the access charge. Sprint reduced the Local Transport RIC part of the access charge. see 52-2/3.

The company's calculation shows that they reduced each element mentioned above in the correct tariff amount for both July and October. See 52-2/3.

2. In order to show us that the total access charge billed to the customer was reduced, the company performed the following:

- a. Determined the average interLata cost per minute billed to the customer for the month of 9/98 and same for 11/98 from data that was extracted from the company "LEC Tariff Data Base".
- b. Subtracted the 9/98 average from the 11/98 average for each type of call e.g. interLata, IntraLata for originating and terminating for both GTE and Sprint to come up with the reduction.
- c. Compared the average reduction to the actual reduction from the LEC.
- d. It is up to staff to compare the average reductions and the actual reduction to the actual data for 9/98 and 11/98 send to us on disk from the company to see if the billings are reduced.

Also, if staff can sort the data on excel we can recalculate the averages.

$\frac{52-2}{2}$

$\frac{52-2}{2}$

$\frac{52-2}{2}$

$\frac{52-2}{8}$

CONFIDENTIAL

52-2 P1

000231

COMPANY: WORLD COM
TITLE: ANALYSIS OF TRANSCEND ELEMENT
PERIOD: REDUCTIONS
DATE: JANUARY 5, 2000
AUDITOR: RKY

WP NO. wp52-2

RESULTS OF COMPARISON OF COMPANY CALCULATED AVERAGE AND ACTUAL GTE AND SPRINT TARIFF

Results of the comparison show that the average reduction for GTE calculated by the company is very close to the actual reduction in the GTE tariff. The rate billed the customer is very close to what is in the tariff.

52-2
1

The Sprint tariff and the average calculated by the company are not close. On 52-2/1 it shows that the reduction to the customers was higher than was called for in the Sprint tariff. The company explained that there could be many reasons why the customer received a higher reduction. It might be that the customer was overbilled in prior months in error (which has been known to happen) and they were getting the credit along with the reduction for the access charges making the rate lower. The company does not know what happened here. We can conclude though that the rate billed the customer is much lower than the rate called for in the tariff.

52-2
1

RESULTS OF COMPARISON OF COMPANY CALCULATED AVERAGE AND ACTUAL TARIFF WITH THE COMPANY DETAIL OF EACH TYPE OF CALL THAT COULD BE MADE WITHIN THE STATE OF FLORIDA.

The company provided us with a disk which included a table of each type of call the Transcend customer can make. As explained by the company the rates are based on the tariff from the LEC. The table starts with the area code and first three digits and gives alternative methods that can be used for making and completing a call and the tariff for each call.

The company explained that there are many different rates that can be put together to make up a call. For example, local transport can be used, the call can go through a tandem or the call can be dedicated among others.

Staff compared the average reduction calculated by the company with different tariffs on the data disk at random. The results were extremely close. See WP NO. *52-2*
8

*See 52-2 p 3 for info re testing
of invoices.*

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52-2

000237

TAB 3
 AVG LTDB

MCI WorldCom
 Wholesale Marketing
 Pricing

Florida PSC Audit
 Rate Reduction Analysis

OCN	Call Type	Name	InterLATA Orig 09/98	InterLATA Orig 11/98	InterLATA Orig Difference	InterLATA Term 09/98	InterLATA Term 11/98	InterLATA Term Difference	IntraLATA Orig 09/98	IntraLATA Orig 11/98	IntraLATA Orig Difference	IntraLATA Term 09/98	IntraLATA Term 11/98	IntraLATA Term Difference
	+	GTE FLORIDA- INC.												
	00	GTE FLORIDA- INC.												
	+	SPRINT/UNITED TELEPH												
	800	SPRINT/UNITED TELEPH												

Per Company

Too many factors to get to an actual rate
 so prepared an average to show rates
 I + bill to originator.

800 other person gets bill.

There are different access rates for different parts of the network.

Determine Average Originating rate
 from billing data on 9/98 +
 determine same thing of 11/98 -
 Determine the reduction (difference)
 Compare the reduction to the LEC reduction.

52.2
 2

000240

Prepared by:
 Michael Green
 12/22/99

WJG/10/2

TAB 2
Tariff Change

MCI WorldCom
Wholesale Marketing
Pricing

KW
11/25/00

Florida PSC Audit
Rate Reduction Analysis:
Tariff Change

Section 313

GTE Florida
Effective:

10/01/97		07/01/98		10/01/98	
Orig	Term	Orig	Term	Orig	Term

Local Transport

Tandem Switching
Facility
Termination
RIC *Residual Interconnect Charge*

[Redacted]

Local Switching

Local Switching
Info Surcharge
Equal Access

[Redacted]

Carrier Common Line

Carrier Common Line

[Redacted]

EC Change
Cost per minute
Estimated CPM w/ 17 miles
Reduction
Percent

Sprint United

Effective:

10/01/97		07/01/98		10/01/98	
Orig	Term	Orig	Term	Orig	Term

Local Transport

Tandem Switching
Facility
Termination
RIC

[Redacted]

Local Switching

Local Switching

[Redacted]

Carrier Common Line

Carrier Common Line

[Redacted]

Estimated CPM w/ 17 miles
Reduction
Percent

V = Agrees w tariff from ^{LEC}GTE $\frac{52-2}{4}$
X = Agrees w/ tariff from LEC Sprint $\frac{52-2}{5}$

Prepared by:
Michael Green
12/22/99

$\frac{52-2}{3}$

000241

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38
39
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41
42
43

GTE FLORIDA
INCORPORATED

FACILITIES FOR INTRASTATE ACCESS

Third Revised Page 7
Cancelling Second Revised Page 7

3. CARRIER COMMON LINE SERVICE (Continued)

3.5 Rates and Charges

The rate for Carrier Common Line service is:

Per Originating Access Minute	.0224842
Per Terminating Access Minute	.0348342

52-2
3

(R)
(R)

3.6 (Reserved for Future Use)

3.7 (Reserved for Future Use)

3.8 (Reserved for Future Use)

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PETER A. DAKS, PRESIDENT
TAMPA, FLORIDA

EFFECTIVE: October 1, 1997
ISSUED: July 29, 1997

52-2
4 p. 1, 2 + 3

000242

GTE FLORIDA
INCORPORATED

FACILITIES FOR INTRASTATE ACCESS

Fourth Revised Page 7
Cancelling Third Revised Page 7

3. CARRIER COMMON LINE SERVICE (Continued)

3.5 Rates and Charges

The rate for Carrier Common Line service is:

Per Originating Access Minute	.0202287
Per Terminating Access Minute	.0313373

J2-2
3

(R)
(R)

3.6 (Reserved for Future Use)

3.7 (Reserved for Future Use)

3.8 (Reserved for Future Use)

PETER A. DAKS, PRESIDENT
TAMPA, FLORIDA

EFFECTIVE: July 1, 1998
ISSUED:

CONFIDENTIAL

000012

ACCESS SERVICE TARIFF

SPRINT-FLORIDA, INCORPORATED
By: F. B. Poag, Director

First Revised Page 135
Cancels Original Page 135

Effective: October 1, 1997

E6. SWITCHED ACCESS SERVICE

E6.8 Rates and Charges

E6.8.1 Interconnection Charge

- Per Access Minute

Rate
\$0.010016

52-2
3

(D)
(D) +
(C)

E6.8.2 Switched Transport

A. Entrance Facility

Monthly Rate Nonrecurring Charge

1. Voice Grade			
- Four Wire	\$ 80.00		\$144.00
2. DS1			
- Zone 1	\$189.00		\$360.00
- Zone 2	\$210.00		\$360.00
- Zone 3	\$220.50		\$360.00
3. DS3			
- Per DS3			

	<u>Monthly Rate</u>			<u>Nonrecurring Charge</u>
	<u>Within CO</u>	<u>0-3 Miles</u>	<u>Over 3 Miles</u>	
Zone 1	\$832	\$1,463	\$2,577	\$366
Zone 2	924	1,626	2,863	366
Zone 3	970	1,707	3,006	366

CONFIDENTIAL

52-2
581, 213

ACCESS SERVICE TARIFF

SPRINT-FLORIDA, INCORPORATED
By: F. B. Poag, Director

Second Revised Page 135
Cancels First Page 135

Effective: July 1, 1998

E6. SWITCHED ACCESS SERVICE

E6.8 Rates and Charges

E6.8.1 Interconnection Charge

- Per Access Minute

Rate
\$0.007066

52-2
3

(R)

E6.8.2 Switched Transport

A. Entrance Facility

Monthly Rate Nonrecurring Charge

1. Voice Grade		
- Four Wire	\$ 80.00	\$144.00
2. DS1		
- Zone 1	\$189.00	\$360.00
- Zone 2	\$210.00	\$360.00
- Zone 3	\$220.50	\$360.00
3. DS3		
- Per DS3		

	Monthly Rate			Nonrecurring Charge
	Within CO	0-3 Miles	Over 3 Miles	
Zone 1	\$832	\$1,403	\$2,577	\$366
Zone 2	924	1,626	2,863	366
Zone 3	970	1,707	3,006	366

52-2
5p2

CONFIDENTIAL

000246

KW 11/25/00

01/05/99 09:58 FAX 918 590 0764

PRICING

007

ACCESS SERVICE TARIFF

SPRINT-FLORIDA, INCORPORATED
By: F. B. Poag, Director

Third Revised Page 135
Cancels Second Page 135

Effective: October 1, 1998

E6. SWITCHED ACCESS SERVICE

E6.8 Rates and Charges

E6.8.1 Interconnection Charge

- Per Access Minute

Rate
\$0.001512

52-2
3

(R)

E6.8.2 Switched Transport

A. Entrance Facility

	Monthly Rate	Nonrecurring Charge
1. Voice Grade - Four Wire	\$ 80.00	\$144.00
2. DS1		
- Zone 1	\$189.00	\$360.00
- Zone 2	\$210.00	\$360.00
- Zone 3	\$220.50	\$360.00

3. DS3
- Per DS3

	Monthly Rate			Nonrecurring Charge
	Within CO	0-3 Miles	Over 3 Miles	
Zone 1	\$832	\$1,463	\$2,577	\$366
Zone 2	924	1,626	2,863	366
Zone 3	970	1,707	3,006	366

000247

CONFIDENTIAL

52-2
SP3

CONFIDENTIAL

40
41
42
43

52-2



Law & Public Policy
Six Concourse Parkway
Suite 3200
Atlanta, GA 30328

February 3, 2000

Ruth Young
Miami District Office
Florida Public Service Commission
3625 NW 82 Avenue, Suite 400
Miami, FL 33166-7602

VIA FACSIMILE

RE: WorldCom Request 13

Dear Ms. Young:

The following information is being provided pursuant to the above mentioned request. Your specific request for WNS Transcend asks for copies of the tariffs filed with the Commission for Transcend for the tariff prior to July 1, the July 1, and October 1, 1998 reductions, and the tariffs subsequent to October 1, 1998. As we discussed, Transcend is a carrier service provided via contract only. Pursuant to Rule 25-24.485 (1)(a) WorldCom is not required to file carrier to carrier contract arrangements. Thus, no tariff pages exist for this service.

The information provided may contain confidential information as defined in 364.183, 366.093, or 367.156 F.S.

Should you require additional information is regards to this response, please feel free to contact me at 800-759-3813.

Sincerely,

Julie L. Davis
Julie L. Davis
Regulatory Manager

S2-2
5-1

000248

CONFIDENTIAL

S2-2
5-1

39				
40				
41				
42				
43				

COMPANY: WORLDCOM
 TITLE: TEST OF TRANSCEND RATES
 PERIOD: SEPT AND NOV 98
 DATE: JANUARY 24, 2000
 AUDITOR: RKY

WP NO. 52-2/8

NOTE A - SOURCE - COMPANY PROVIDED RATE TABLE ON DISK

Note A Note A Note A Note A
 Call Type LATA LEC OCN

InterLata InterLata IntraLata IntraLata
 Orig Term Orig Term

Co. Disk Rate Table 1+ 454 Sprint
 Company Est. Avgs. $\frac{52-2}{2}$

[REDACTED]

Co. Disk Rate Table 1+ 454 Sprint
 Company Est. Avgs. $\frac{52-2}{2}$

[REDACTED]

Co. Disk Rate Table 1+ 454 Sprint
 Company Est. Avgs. $\frac{52-2}{2}$

[REDACTED]

Co. Disk Rate Table 1+ 952 GTE
 Company Est. Avgs. $\frac{52-2}{2}$

[REDACTED]

Co. Disk Rate Table 1+ 952 GTE
 Company Est. Avgs. $\frac{52-2}{2}$

[REDACTED]

000251

The rates in the table appear to be reasonable compared to the averages.

52-2

July 1998

For info purposes

Ry 12/20/99

Conversation w/ Julie Davies 12/20/99

Re Transcont.

We still don't have anything. She is trying to get me a spreadsheet of how it works & set up a conference call to explain. We still do not have any info.

Rate fluctuates according to LEC rate. Can get snap shot of data base & work up analysis. Get snap shot of Sep & Nov 98 - Set up conference call.

WP 52-2 through $\frac{52-2}{8}$ are in response to the above.

CONFIDENTIAL

$\frac{52-2}{9-10}$

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

1/31/2000

TO: Julie Davis
UTILITY: Worldcom
FROM: Rick Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 13 DATE OF REQUEST: 1/28/00
AUDIT PURPOSE: DC Access Charge Reduction

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 2/3/00
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Follow up on Request 10, 10A & 12

Please provide the information requested on the attached letter re Transcan & Classic Carriers

TO: AUDIT MANAGER _____

DATE: _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.083, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

(SIGNATURE AND TITLE OF RESPONDENT)

DISTRIBUTION:
White: Utility Complete and Return to Auditor
Pink: Audit File Copy
Canary: Utility Retain

000255
CONFIDENTIAL

Commissioners:
JOE GARCIA, CHAIRMAN
SUSAN F. CLARK
J. TERRY DEASON
E. LEON JACOBS, JR.



3625 NW 82nd AVENUE
SUITE 400
MIAMI, FLORIDA 33166-7602

Public Service Commission

January 28, 2000

VIA FACSIMILE

Ms. Julie L. Davis
Regulatory Manager
MCI WorldCom
Law and Public Policy
Six Concourse Parkway
Suite 3200
Atlanta, Ga 30328

Re: WorldCom Access Charge Flow Through Audit

Dear Ms. Davis:

In order to complete our audit, we need to follow-up on prior document requests 10, 10A and 12. This will be document request 13.

Classic Carrier Sample

As you know, we could not determine a rate per minute from the invoices that were sent to us as part of the sample. We discussed this and you sent us detail for Account [REDACTED] for the months of August 1998 and July 1999. We need to know how to translate this data into a rate per minute in order to agree to the July 1, 1998, and October 1, 1998, tariff. The tariff shows that this service is separated into four elements. They are Switched Service Peak, Switched Service Off-Peak, Dedicated Access Peak and Dedicated Access Off-Peak.

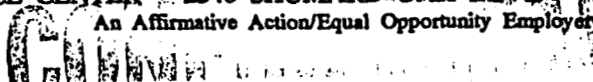
We also received detail for Account [REDACTED] for the month of July 1999. This was not part of our sample and it doesn't appear on the Classic Carrier list of customers. Please explain why this was sent.

WNS Transcend

We were provided with invoices for two customers for the months of September and November 1998 as requested. These are [REDACTED] invoices [REDACTED] and [REDACTED] and [REDACTED] invoices [REDACTED] and [REDACTED]. From my review of the invoices, there does not appear to be enough data to determine the rate per minute to the customer. If there is a method, please let me know. If not, we need detail so that we can determine what rate per minute the customer was billed to compare with

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BLVD. • TALLAHASSEE, FL 32399-0850

An Affirmative Action/Equal Opportunity Employer



R.

000256

52-2
101

COMPANY: WORLDCOM TECHNOLOGIES
TITLE: SAMPLE OF CLASSIC CARRIER RATE ELEMENT
PERIOD:
DATE: JANUARY 26, 2000
AUDITOR: RKY

W 2/7/00

WP NO. 52-3

In order to test whether the customer was billed the reduced tariff for classic carrier service, invoices for the months of September and November 98 were selected. September to determine if the July 1, 1998 flow thru went into effect and November 98 to determine if the October 1, 1998 flow thru went into effect.

52-3
1 { We selected [redacted] customers, for a total of [redacted] invoices. We received the following as a response. Out of the 62, the company said there was no Florida traffic and did not provide us with the bills as they are large and long to print out for 26 invoices. They also stated that they were unable to print 2 invoices. We ended up with 34 invoices.

When the invoices were reviewed to determine if the reduction went into effect, we found out that the invoices for this particular service did not have enough information to recalculate the intrastate, interlata and intralata calls. These invoices summarize the data by originating LATA, originating area code, and/or by terminating area code and terminating LATA. There is no data that shows the detail of originating and terminating calls. Even if the company supplied all the invoices, we would not be able to test if the reduction went to the customer.

Discussions with the company indicated that the detail reports for the accounts we selected for Sept and November 98 were archived and it would take months to go through the tapes. The company determined that the information for July 99 through November 99 was available for the accounts we selected that had Florida traffic.

52-3
3 { The company then supplied us with a summary of interlata and intralata calls for four classic carrier accounts. WP 52-3/3. For two accounts the summary said there was no applicable usage and the other two did not have enough information to determine the rate per minutes. This is because the tariff is both dedicated and switched. The information provided it is not detailed by dedicated and switched. Therefore, we could not divide the total dollars by the minutes to determine the rate per minute.

The company ^{*representative*} then said she was going to try to get the detail for July 99 which she thought the company had.

We were supplied with detail for two accounts for July 99. One account was selected as part of our sample, one was not. Another review of the data sent to us determined that we had detail on the one account in our sample for the month of August 98. These are called billed on the Sept 98 invoice we requested. Therefore, we have detail for one account for invoices sent out in Sept 98 and July 99.

This detail is on WP 52/3/3-2, 52-3/3-3 and 52-3/3-31 The detail needs to be compared with the tariff in effect in August 98 and July 99. The August 98 tariff is on WP 52-3/3-7.

CONFIDENTIAL

52-3 p 000259

COMPANY: WORLDCOM TECHNOLOGIES
TITLE: SAMPLE OF CLASSIC CARRIER RATE ELEMENT
PERIOD:
DATE: JANUARY 26, 2000
AUDITOR: RKY

WP NO. 52-3

However, we could still not determine a rate per minute from the detail to agree with the tariff. Request 13 requested this information. If we cannot determine a rate per minute, we cannot tell if the company actually billed the customer the reduction. WP 52-3/6

The company's verbal response to Request No 13 on 2/4/00 is that the "Classic Carrier Service" is a carrier to carrier" service and most carriers are on a special contract arrangement. This means that they are sometimes billed a lower rate than the tariff so it is difficult to determine the rate per minute from the detail of the invoices to agree with the tariff.

Staff's analysis of the detail follows:

July 99 WP 53-3/3-1/1

of originating + terminating calls
An average of 46 averages shows a rate per minute of [REDACTED]. This does not compare to the tariff filed with the Commission for October 1, 1998 on 53-3/3-7/ There is not enough detail. The detail could be switched, dedicated, interlata, intralata and or special contracts. We cannot tell from the information provided. The company could not get us any more detail.

August 98 WP 53-3/3-3

An average shows [REDACTED] per minute. The tariff is .1008 for switched and .0604 for dedicated as of July 1, 1998. There is not enough detail to tell the actual rate per minute billed to the customer. Same as above.

CONFIDENTIAL

52-3p2 000260

52-3

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Brian Sulmonette
UTILITY: WorldCom
FROM: Ruth Jones
(AUDIT MANAGER)
REQUEST NUMBER: 10 A
AUDIT PURPOSE: Access

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 10/1/99

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/11/99
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Provide bills for Sept & Nov 98
for each of the underlined 31 customers

WP 51

CONFIDENTIAL

Classic Towers
WorldCom

TO: AUDIT MANAGER _____

DATE: _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

(SIGNATURE AND TITLE OF RESPONDENT)

DISTRIBUTION:
White: Utility Complete and Return to Auditor
Pink: Audit File Copy
Canary: Utility Retain

CONFIDENTIAL

~~_____~~ 52-3
1
000261

MCI WorldCom Wholesale Customers
Classic Customer Account List
08/30/99

customers may be listed multiple times, this occurs if they have more than one account

① [REDACTED] *int yest OK*

② [REDACTED]

③ [REDACTED] *No traffic both dates*

+ ④ [REDACTED] *No traffic 9/1 = 11/1 enclosed*

CONFIDENTIAL

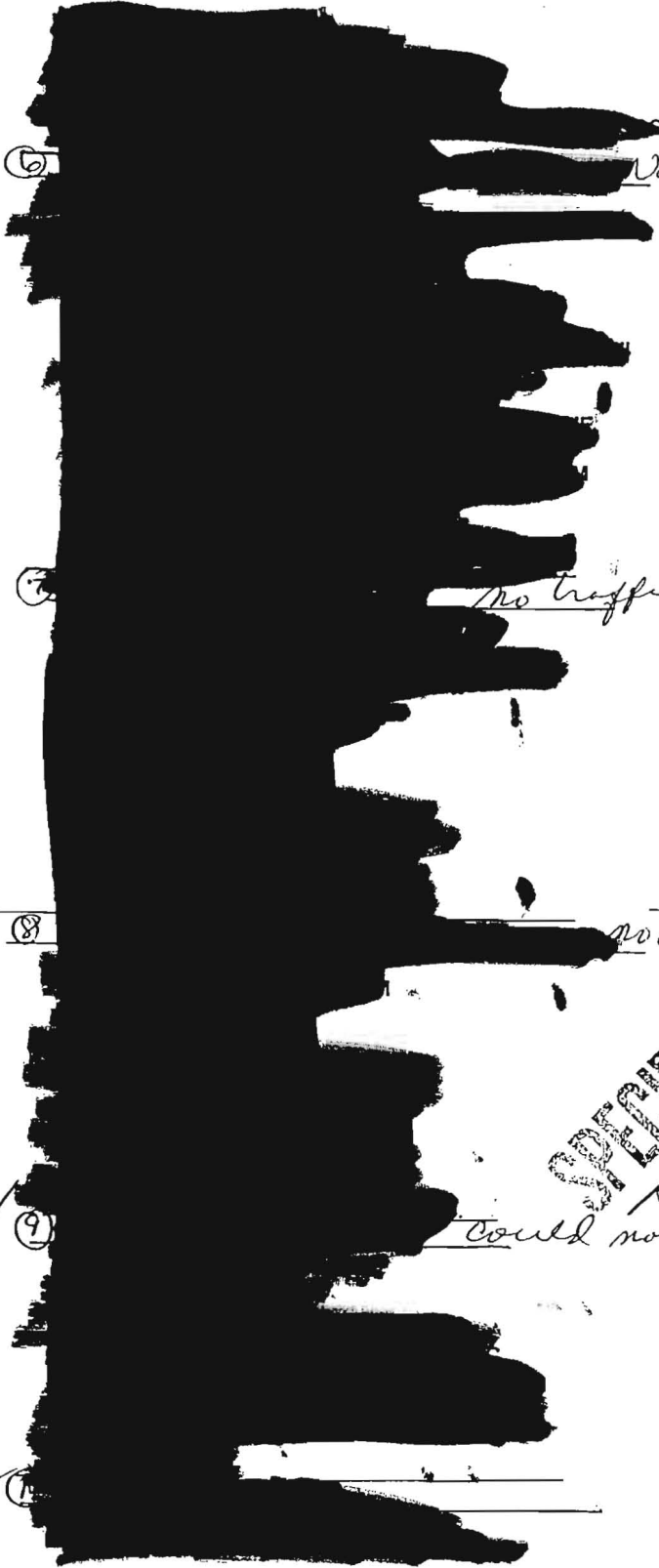
CONFIDENTIAL

⑤ [REDACTED] *No traffic both dates*

Pa ① Pa

000262

6



No traffic 9/1 - 10/1 received

7

No traffic

8

No traffic

RECEIVED
COMMUNICATIONS SECTION

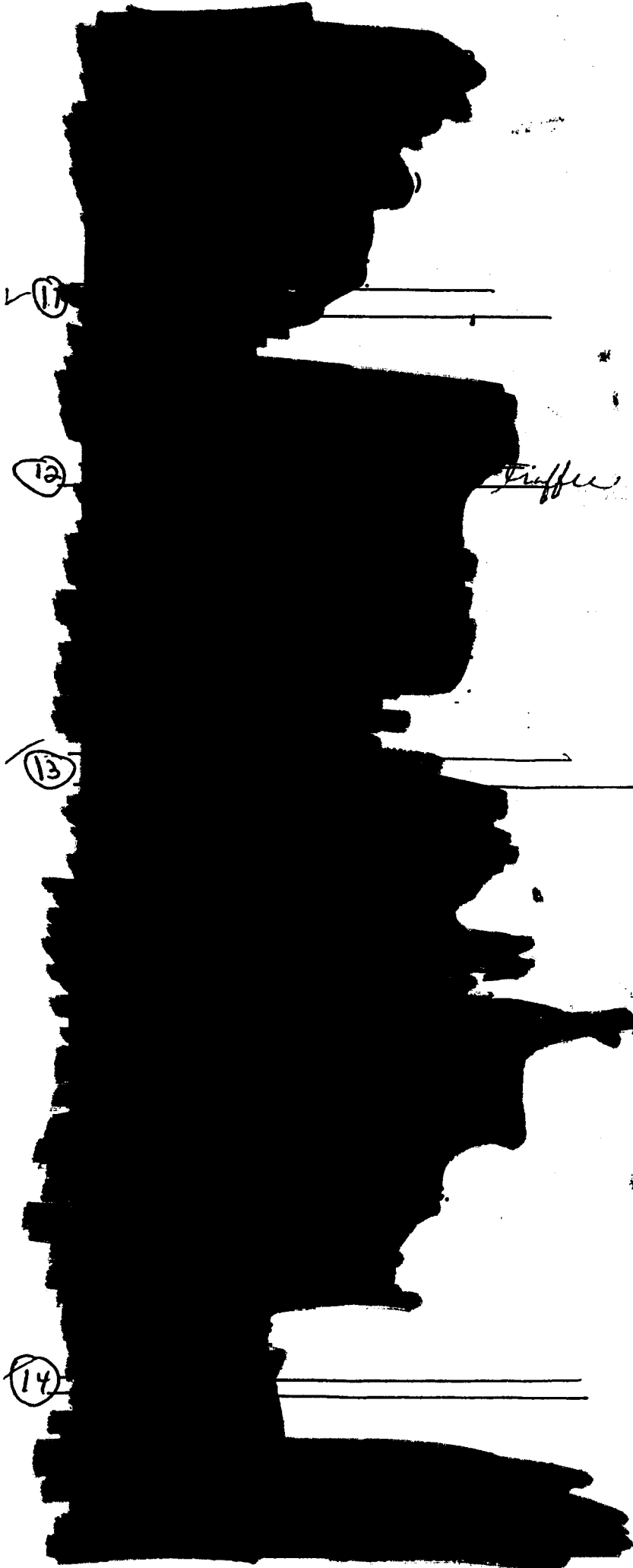
9

could not print ok received

10

P. 10

000263



①

②

③

④

Triffu

DECLASSIFIED CONFIDENTIAL

016

000264

15

16

17

18

Notroffer 9/1/95 - 11/1/98 Inclosed.

Notroffer

DECLASSIFIED CONFIDENTIAL

21

22

23

24

25

me Cruffe

SEARCHED CONFIDENTIAL

R



NS

(26)
(27)

no traffic
no. no traffic

9/1/88

SEARCHED
SERIALIZED
INDEXED
FILED

NOV 1 1988
FBI - MEMPHIS

11/1/88 OK

(28A)
(29)

ON no traffic

0 0 1

000267

(29)

No transfer

SPECTRUM
COMMUNICATIONS

(30)

(P. 2)

000268

CONFIDENTIAL

000272

52-3
3-1

Data derived from the Revenue Service Datamart

Traffic Originating and Terminating in Florida

Account Number	Account Name	Stmt Date	Orig Reg	Term Reg	Orig Juris	Term Juris	Total Calls	Total Minutes	Total Dollars
[REDACTED]	[REDACTED]	12/1/99	FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	[REDACTED]	12/1/99	FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	[REDACTED]	11/1/99	FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	[REDACTED]	11/1/99	FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	[REDACTED]	10/1/99	FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	[REDACTED]	10/1/99	FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	[REDACTED]	9/1/99	FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	[REDACTED]	9/1/99	FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	[REDACTED]	8/1/99	FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	[REDACTED]	8/1/99	FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	[REDACTED]	7/1/99	FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	[REDACTED]	7/1/99	FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]

Sample #30

Account [REDACTED]

Classic

DW

12/16/99

Account # [redacted] $\frac{52-3}{3}$

Classic

Traffic Originating and Terminating in Florida
Account Number Account Name

[redacted]
[redacted]
[redacted]
[redacted]
[redacted]
[redacted]
[redacted]

Stmt Date	Orig Reg	Term Reg	Orig Juris	Term Juris
12/1/99	FL	FL	US	
12/1/99	FL	FL	US	
11/1/99	FL	FL	US	
11/1/99	FL	FL	US	
10/1/99	FL	FL	US	
10/1/99	FL	FL	US	
9/1/99	FL	FL	US	
9/1/99	FL	FL	US	
8/1/99	FL	FL	US	
8/1/99	FL	FL	US	
7/1/99	FL	FL	US	
7/1/99	FL	FL	US	

Total Calls	Total Minutes	Total Dollars
[redacted]	[redacted]	\$ [redacted]
[redacted]	[redacted]	\$ [redacted]
[redacted]	[redacted]	\$ [redacted]
[redacted]	[redacted]	\$ [redacted]
[redacted]	[redacted]	\$ [redacted]
[redacted]	[redacted]	\$ [redacted]
[redacted]	[redacted]	\$ [redacted]
[redacted]	[redacted]	\$ [redacted]
[redacted]	[redacted]	\$ [redacted]
[redacted]	[redacted]	\$ [redacted]
[redacted]	[redacted]	\$ [redacted]

per

Sample # (18)

Switch tariff @ Oct 1, 1998

6.0979 $\frac{533}{3-7}$

$\frac{52-3}{3-2}$

000273

per 1/16/99
2/1/99

CONFIDENTIAL

38
39
40
41
42
43

Classic

julie l. davis

From: Jones, Candy [candy.jones@wcom.com]
Sent: Thursday, December 16, 1999 11:20 AM
To: Davis, Julie L.
Subject: Florida Query

LDP query2 12-16-99
for candy....

Julie,

Attached is the data for account [redacted] August 1998 usage (9/1/98 invoice). Please let me know if you need anything else.

Candy

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

From: Anthony, James
Sent: Thursday, December 16, 1999 10:08 AM
To: Jones, Candy
Subject: Your query

*Classic
customer
not in people*

Please find the attached .xls with your query.

James

August 98

CONFIDENTIAL

*52-3
3-3 p 000274*

[REDACTED]

FL	FL	US
FL	FL	US
FL	FL	US
FL	FL	US
FL	FL	US
FL	FL	US
FL	FL	US
FL	FL	US
FL	FL	US
FL	FL	US
FL	FL	US
FL	FL	US
FL	FL	US
FL	FL	US
FL	FL	US

[REDACTED]

Total [REDACTED]

46 averages

per minute

not enough details
to determine rate
per minute to
compare w/ tariff

could be part
switch part
deducted after late
extra late and/or
special contents

82-382

5/23/72

000278

CONFIDENTIAL

82

VDP
2/11/69

38
39
40
41
42
43

Account # [REDACTED]

Transcend PBL

Traffic Originating and Terminating in Florida

Account Number	Account Name	Stmt Date	Orig Reg	Term Reg	Orig Juris	Term Juris	Total Calls	Total Minutes	Total Dollars
[REDACTED]	Source Marketing	12/1/99	FL	FL			[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	Source Marketing	11/1/99	FL	FL			NO APPLICABLE	[REDACTED]	[REDACTED]
[REDACTED]	Source Marketing	10/1/99	FL	FL			[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	Source Marketing	9/1/99	FL	FL			[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	Source Marketing	8/1/99	FL	FL			[REDACTED]	[REDACTED]	[REDACTED]

Single # extra
#28 A

included in
Classier Carrier
data base

Per Company this
is Transcend

See Section 53-2

523
3-4

000279

12/16/99

38
39
40
41
42
43

CONFIDENTIAL

000280

Account [REDACTED]

Transcend PBC

Traffic Originating and Terminating in Florida

Account Number	Account Name	Stmt Date	Orig Reg	Term Reg	Orig Juris	Term Juris	Total Calls	Total Minutes	Total Dollars
[REDACTED]	[REDACTED]	12/1/99	FL		FL		[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	11/1/99	FL		FL		[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	10/1/99	FL		FL		[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	9/1/99	FL		FL		[REDACTED]	[REDACTED]	[REDACTED]

Communications Buying Group -1
Sample #9

included on Classic
Carrier Data base
what is it?

Per Company
this is transcend

See Section 53-2

52-3
3-2

2/10/00
PBC

38
39
40
41
42
43

Account [REDACTED]

Classic

WJ

Traffic Originating and Terminating in Florida
 Account Number Account Name

Stmnt Date	Orig Reg	Term Reg	Orig Juris	Term Juris	Total Calls	Total Minutes	Total Dollars
[REDACTED]	12/1/99 FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	12/1/99 FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	11/1/99 FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	11/1/99 FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	10/1/99 FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	10/1/99 FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	9/1/99 FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	9/1/99 FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	8/1/99 FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	8/1/99 FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	7/1/99 FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]
[REDACTED]	7/1/99 FL	FL	US	[REDACTED]	[REDACTED]	[REDACTED]	\$ [REDACTED]

nothing prior to July 99 - has it but would be months to get it.

June - Nov 99

10/98 restriction still in effect

Switched & declassified gives skewed rate

get the detail for all amounts

where in sample

50-3
3-6

000281

WJ
12/16/99

kw
2/7/00

COMPANY:
TITLE:
PERIOD:

DATE:
AUDITOR:

WORLDCOM TECHNOLOGIES
CHANGES IN TARIFFS
PRIOR TO AND AFTER JULY AND OCTOBER RATE
REDUCTIONS
JANUARY 25, 2000
RKY

BUS 17 SERVICE

4TH Revised 5th Revised
Sheet No. 23.1 Sheet No. 23.1
May 13, 1998 October 1, 1998

DAY 7A.M. TO 7.P.M.	0.1700	0.1030
ALL OTHER TIMES	0.1700	0.1030

TTI COMBINED CALLING PLAN

1st Revised 2nd Revised
Sheet 25.2 Sheet 25.2
March 19, 1998 October 1, 1998

Plan B - Switched Access Service-Usage Sensitive -Out/In (800) Service	0.1210	0.1110
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CLASSIC CARRIER SERVICE

9th Revised Sheet 150 April 12, 1998	10th Revised Sheet 150 July 1, 1998	11th Revised Sheet 150 October 1, 1998
--	---	--

Switched Service Peak	0.1038	0.1008	0.0979
Switched Service Off-Peak	0.1038	0.1008	0.0979
Dedicated Access Peak	0.0622	0.0604	0.0580
Dedicated Access Off-Pk	0.0622	0.0604	0.0580

*Source: Tariffs submitted to
the Commission*

53-3
3-7

000282

CONFIDENTIAL

For info purposes

by 12/20/99

Conversation w/ Julie Davis on
12/20/99.

1) Classic Carina Answer.

~~Was~~ On Dec 10, Parote J.D. telling
her we did not receive instructions on
how to read Classic Carina Sample which
we had received two or 3 weeks prior.

Finally on Dec 20 I was told —

that when they tried to pull the call
detail report for the accounts
selected for Sept + Nov 98, they realized
the tapes were archived & it would take
months to go through the tapes - They
determined this info for July 99 - Nov 99
was available & for those accounts

that we selected that had FL data, trooper
printed out a summary of the interloper's intra later
calls. Because the tariff is both switched
& dedicated we could not divide total
\$ by total minutes. Julie Davis was
going back to these people & get the info
detailed for the month of July 99. She
would let me know if she could get
me the data by Dec 23.

First Sample request

Sample received

CONFIDENTIAL

000283

10/2/9/00

Some info received on Dec 20
Now go to Dec 23

Started out w/ a sample of ³¹~~38~~ movies for 2 months 262
Ended up with _____

Of that amount the company said that
there was no thtrappers on 26 movies
were unable to print _____ 2 movies

We ended up with $\begin{array}{r} 62 \\ - 28 \\ \hline 34 \end{array}$ movies

CONFIDENTIAL

52-3
4p2

000284

52-3
4

40
41
42
43

MCI WORLD COM

Law & Public Policy
Six Concourse Parkway
Suite 3200
Atlanta, GA 30328

PBC

January 5, 2000

*Corresp. w/ company
re Classic Carrier*

Ruth Young
Miami District Office
Florida Public Service Commission
3625 NW 82 Avenue, Suite 400
Miami, FL 33166-7602

CONFIDENTIAL

RE: Follow Up Response for Classic

Dear Ms. Young:

Enclosed please find information to support Classic customer accounts [redacted] and [redacted] for the month of 7/1/99. This information is the call detail record for the information provided as Exhibit H in the December 17, 1999 package.

The information provided in this package contains confidential information as defined in 364.183, 366.093, or 367.156 F.S.

Should you require additional information in regards to this matter, please feel free to contact me at 800-759-3813.

Sincerely,

Julie L. Davis
Julie L. Davis
Regulatory Manager

CONFIDENTIAL

①

000285

Letter to Ms. Young
December 17, 1999

card charges, I have relayed this information to our billing audit group and should have a response by December 23, 1999.

9. Account [REDACTED]

10/98 - invoice included as Exhibit G

12/98 - I have relayed this information to our billing audit group and should have a response by December 23, 1999.

10. Account [REDACTED]

These invoices were not included in the original package as they have no Florida usage for the months of October and December.

WorldCom Technologies

1. Request No. 11

The World One invoices are being shipped via overnight mail from Chris Pace in Clinton, MS. You should receive these on 12/20/99.

2. Requests 10 and 12

This information will be provided the week of 12/20/99. I would like to arrange a conference call with our internal subject matter experts to go over this information and answer any questions you may have. Please contact me with your schedule.

3. Classic

See Exhibit H

Carney

Why is Trans card info in Exhibit H? do not understand the answer called Julie 12/20/99

The information in Exhibits E through H contains some confidential information as defined in 364.183, 366.093, or 367.156 F.S. MCI WorldCom appreciates your handling this matter as confidential.

Please feel free to contact me with any questions or concerns regarding this information.

Sincerely,

Julie L. Davis
Julie L. Davis
Regulatory Manager

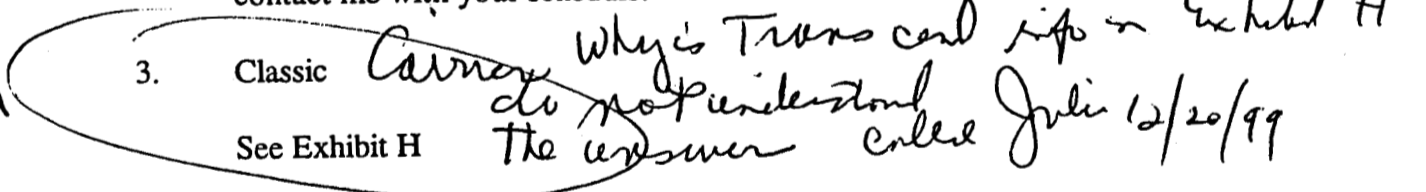
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Received 12/24/99

Transcript



Letter to Ms. Young
December 17, 1999
Page 2

2. Account [REDACTED]

These calls are Dedicated Access origination and Switched Access termination. See Exhibit E for explanation.

3. Account [REDACTED]

I have relayed this information to our billing audit group and should have a response by December 23, 1999.

4. Account [REDACTED]

The \$.40 charge is a surcharge that applies to all Vnet card calls. This is tarified in section 4.1.9.2.1 of the Florida tariff. This section is a subset of section 4.1.9.2 Rates and Charges and is not subject to time of day.

5. Account [REDACTED]

I have relayed this information to our billing audit group and should have a response by December 23, 1999.

6. Account [REDACTED]

10/98 - I have relayed this information to our billing audit group and should have a response by December 23, 1999.

12/98 - See Exhibit F. These calls are identified as cellular calls on the invoice. Cellular service is not a regulated service and therefore per minute rates are not required to be tarified.

7. Account [REDACTED]

Same as No. 2 above.

8. Account [REDACTED]

The Dial One access portion of these bills is accurate. The \$.40 is applicable as described in No. 4 above. For the calculation of the

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APR 19 1999 (3)

MCI WORLD COM

December 17, 1999

Law & Public Policy
Six Concourse Parkway
Suite 3200
Atlanta, GA 30328

Ruth Young
Miami District Office
Florida Public Service Commission
3625 NW 82 Avenue, Suite 400
Miami, FL 33166-7602

RE: Letter of December 10, 1999 concerning IXC Flow Through Worksheet
Audits of MCI WorldCom and WorldCom Technologies

Dear Ms. Young:

Per the above mentioned letter the following responses are being provided.

MCI WorldCom

1. Answer to request No. 13.

Note A - Account [REDACTED]

The calls in question on April 3, 17, and 24 were listed on the customer's invoice as being 3 minutes in duration and billed at \$.75. Your notes indicate these calls are intraLATA and should have been billed at \$.12 per minute resulting in a charge of \$.36. Our research indicates that all three calls are interLATA and were therefore billed correctly at \$.75 each. The April 3 and April 24 calls originated from NPA-NXX 904-503 [LATA 456] and terminated at 904-705 [LATA 452] (see Exhibit A). The April 17 call originated from 904-503 [LATA 456] and terminated at 904-277 [LATA 452] (see Exhibit B).

Notes B and C - Account [REDACTED]

The calls in question are:

April 19, 1998 a one minute call from 352-978 [LATA 454] to 352-748 [LATA 454]; May 10, 1999 a one minute call from 352-978 [LATA 454] to 352-748 [LATA 454]; and May 14, 1999 a 3 minute call from 352-978 [LATA 454] to 352-307 [LATA 454]. According to the customer's invoice these are intraLATA calls. As you can see in Exhibit C, my initial research agrees with your note indicating these are intraLATA calls. However, also included in Exhibit C is an email containing a print screen from OCIS [On-line Customer Information Service]. This screen indicates

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Letter to Ms. Young
December 17, 1999
Page 2

that this ANI is cellular. Cellular service is not regulated and cellular rates are not required to be tariffed.

Note D and E – Account [REDACTED]

The calls in question are a 21 minute call which originated at 6:58 p.m. on March 12, 1998 and billed \$3.54 and a 12 minute call which originated at 6:55 pm on April 26, 1999 and billed \$2.16. These calls are designated as "Day" [i.e., Peak] calls on the invoice. This designation is determined from the origination time of the call. However, the day period ends at 7:00 pm. In cases such as this when a call crosses time of day boundaries, the call is rated by designating the appropriate per minute rate to those minutes falling into the peak and off-peak categories respectively. To illustrate I have outlined the calculations for the two calls in question below.

March 12, 1998 call

6:58 – 6:59 = 2 minutes x \$.25 = \$.50
7:00 – 7:18 = 19 minutes x \$.16 = \$3.04
Total call = 21 minutes = \$3.54

April 26, 1999 call

6:55 – 6:59 = 5 minutes x \$.25 = \$1.25
7:00 – 7:06 = 7 minutes x \$.13 = \$0.91
Total call = 12 minutes = \$2.16

In addition, Exhibit D indicates that these calls were properly charged the interLATA usage rates.

2. Answer to Request No. 14

1. Account No. [REDACTED]

I have relayed this information to our billing audit group and should have a response by December 23, 1999.

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Law & Public Policy
Six Concourse Parkway
Suite 3200
Atlanta, GA 30328

November 11, 1999

Ruth Young
Miami District Office
Florida Public Service Commission
3625 NW 82 Avenue, Suite 400
Miami, FL 33166-7602

RE: WorldCom's 7/1/98 and 10/1/98 Flow Through Audit

Dear Ms. Young:

On November 9, 1999, MCI WorldCom forwarded you selected invoices from September and November of 1998. As noted in that package there were two customers whose invoices were not included. Enclosed please find the missing invoices for [redacted] Also enclosed is an example of a Transcend invoice for these time periods.

*Walt
Chesson
Carver*

*secret
MCI*

Additionally, in regards to Request 8 for MCI, enclosed please find the April 1998 and May 1999 invoices for the 25 customers selected.

MCI WorldCom considers the enclosed information to be confidential and appreciates your treatment as such.

Should you require additional information, please do not hesitate to contact me at 800-759-3813.

Sincerely,

Julie L. Davis
Regulatory Manager

Enclosures

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(6)

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FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

1/31/2000

TO: Julie Davis
UTILITY: Worldcom
FROM: Rick Young
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 13 DATE OF REQUEST: 1/28/00
AUDIT PURPOSE: TXC Access Charge Reduction

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 2/3/00
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Follow up on Request 10, 10A & 12

Please provide the information requested on the attached letter re Transcan & Classic Carrier

TO: AUDIT MANAGER DATE: _____

- THE REQUESTED RECORD OR DOCUMENTATION:
- (1) HAS BEEN PROVIDED TODAY
 - (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
 - (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
 - (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

(SIGNATURE AND TITLE OF RESPONDENT)

DISTRIBUTION:
White: Utility Complete and Return to Auditor
Pink: Audit File Copy
Canary: Utility Retain

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58
681

Commissioners:
JOE GARCIA, CHAIRMAN
SUSAN F. CLARK
J. TERRY DEASON
E. LEON JACOBS, JR.



3625 NW 82nd AVENUE
SUITE 400
MIAMI, FLORIDA 33166-7602

Public Service Commission

January 28, 2000

VIA FACSIMILE

Ms. Julie L. Davis
Regulatory Manager
MCI WorldCom
Law and Public Policy
Six Concourse Parkway
Suite 3200
Atlanta, Ga 30328

Re: WorldCom Access Charge Flow Through Audit

Dear Ms. Davis:

In order to complete our audit, we need to follow-up on prior document requests 10, 10A and 12. This will be document request 13.

Classic Carrier Sample

As you know, we could not determine a rate per minute from the invoices that were sent to us as part of the sample. We discussed this and you sent us detail for Account [REDACTED] for the months of August 1998 and July 1999. We need to know how to translate this data into a rate per minute in order to agree to the July 1, 1998, and October 1, 1998, tariff. The tariff shows that this service is separated into four elements. They are Switched Service Peak, Switched Service Off-Peak, Dedicated Access Peak and Dedicated Access Off-Peak.

We also received detail for Account [REDACTED] for the month of July 1999. This was not part of our sample and it doesn't appear on the Classic Carrier list of customers. Please explain why this was sent.

WNS Transcend

We were provided with invoices for two customers for the months of September and November 1998 as requested. These are [REDACTED] - invoices [REDACTED] and [REDACTED] and [REDACTED]. From my review of the invoices, there does not appear to be enough data to determine the rate per minute to the customer. If there is a method, please let me know. If not, we need detail so that we can determine what rate per minute the customer was billed to compare with

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BLVD • TALLAHASSEE, FL 32399-0850

An Affirmative Action/Equal Opportunity Employer

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COMPANY:
 TITLE:
 PERIOD:
 DATE:
 AUDITOR:
 WP NO.

WORLDCOM TECHNOLOGIES
 CHANGES IN TARIFFS
 PRIOR TO AND AFTER JULY AND OCTOBER RATE
 REDUCTIONS
 JANUARY 25, 2000
 RKY

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53-2
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WORLD ONE SERVICE

INTERLATA

FPSC Tariff No 3RD Revised Sheet 165	4 FPSC Tariff No 4th Revised Sheet 165	4 FPSC Tariff No 5th Revised Sheet 165	4 FPSC Tariff No 6th Revised Sheet 165	4 FPSC Tariff No 7th Revised Sheet 165
10/1/96	4/10/98	7/1/98	10/1/98	5/18/99

Switched Per Minute

Monthly Outbound	0.1395	0.1562	0.1464	0.1376	0.1477
Monthly Inbound	0.1485	0.1630	0.1559	0.1465	0.1573
12 Month ESP Out and In	0.1350	0.1512	0.1418	0.1333	0.1430
24 Month ESP Out and In	0.1305	0.1462	0.1371	0.1289	0.1382

Dedicated Per Minute

Monthly Outbound	0.0990	0.1139	0.1068	0.1047	0.1048
Monthly Inbound	0.1080	0.1242	0.1164	0.1141	0.1144
12 Month ESP Out and In	0.0945	0.1087	0.1019	0.0999	0.1001
24 Month ESP Out and In	0.0945	0.1035	0.0970	0.0951	0.0953

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