

STATE OF FLORIDA

COMMISSIONERS:
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BRAULIO L. BAEZ
RUDOLPH "RUDY" BRADLEY
CHARLES M. DAVIDSON



DIVISION OF AUDITING & SAFETY
DANIEL M. HOPPE, DIRECTOR
(850) 413-6480

REDACTED

Public Service Commission

January 27, 2003

Shannon Wagner
Interstate FiberNet, Inc.
4092 South Memorial Parkway
Huntsville, AL 35802-4343

Dear Ms. Wagner:

RE: Undocketed Audit; Audit Control No. 02-217-1-1; RAF audit for years ended December 31, 1999, 2000, and 2001

By letter dated January 23, 2003, Ms. Lynn Deamer sent you the audit work papers which we are holding in a Temporary Confidential Status. Included with this letter is a copy of Pages 3-10 of the audit report with highlighted information that we are maintaining in a Temporary Confidential Status. Please sign, date, and return a copy of this letter indicating that you have received these copies. The utility must file a Claim or Request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from receipt of this letter which should be considered to be February 20, 2003, allowing time for mail delivery. If you should have any questions regarding this process, please call me at (850)413-6487.

Sincerely,

A handwritten signature in cursive script that reads "Denise N. Vandiver".

Denise N. Vandiver
Bureau Chief of Auditing

Enclosure

cc: Nanette S. Edwards, Senior Manager - Regulatory
Interstate FiberNet, Inc.
4092 South Memorial Parkway
Huntsville, AL 35802-4343

DOCUMENT NUMBER 01578
01578 FEB 17 03
FPSC-COMMISSION CLERK

DISCLOSURE NO. 1

SUBJECT: Florida Gross Operating Revenue

STATEMENTS OF FACT:

In 2001, to arrive at Florida Gross Operating Revenue, Interstate Fibernet, Inc. included in Gross Operating Revenue amounts charged to general ledger accounts.

In 2000, to arrive at Florida Gross Operating Revenue, Interstate Fibernet, Inc. multiplied the figures on the Revenue by Route spreadsheet by [REDACTED]

In 1999, to arrive at Florida Gross Operating Revenue, Interstate Fibernet, Inc. used a 1998 figure said to be Florida Gross Operating Revenue and increased it by [REDACTED]

Consistently applying the same method from year to year allows for a more equitable comparison. Through review of the methods, it is possible for the auditor to apply the 2001 methodology to 1999 and 2000. The table shows the amounts calculated using the 2001 methodology prior to additional revenue allocation.

	Florida Gross Operating Revenue		
	1999	2000	2001
Per Auditor Using (2001 Methodology)	[REDACTED]	[REDACTED]	[REDACTED]
Per Company RAF	[REDACTED]	[REDACTED]	[REDACTED]
Audited Difference	[REDACTED]	[REDACTED]	[REDACTED]

2001 Audited Difference is a result of rounding.

RECOMMENDATION:

The audit staff defers the final disposition of this issue to the staff analyst.

CONFIDENTIAL

DISCLOSURE NO. 2

SUBJECT: Florida Gross Operating Revenue Increase

STATEMENTS OF FACT:

The company did not include all revenues on its general ledger as appropriate for Florida Gross Operating Revenue. Audit staff found operating revenues in other revenue accounts that the company did not include in calculating Florida Gross Operating Revenue. If these amounts are included, Florida Gross Operating Revenue would increase by [REDACTED] in 1999, [REDACTED] in 2000, and [REDACTED] in 2001.

	Florida Gross Operating Revenue: Additional Revenue Increase		
	1999	2000	2001
Auditor Balance Using 2001 Methodology	[REDACTED]	[REDACTED]	[REDACTED]
Additional Revenue Increase	[REDACTED]	[REDACTED]	[REDACTED]
Revised FL Gross Operating Revenue	[REDACTED]	[REDACTED]	[REDACTED]

RECOMMENDATION:

The audit staff defers the final disposition of this issue to the staff analyst.

CONFIDENTIAL

DISCLOSURE NO. 3

SUBJECT: Florida Gross Operating Revenue Disallowed [REDACTED]

STATEMENTS OF FACT:

The company indicated that Florida Gross Operating Revenue pertaining to [REDACTED] is disallowed. Via company response to Document Request 23, [REDACTED] is only attributable to routes in [REDACTED]. [REDACTED] is disallowed in the amounts of [REDACTED] in 1999, [REDACTED] in 2000 and [REDACTED] in 2001. The effect on Florida Gross Operating Revenue (2001 Methodology) is shown below.

	1999	2000	2001
Auditor Balance Using 2001 Methodology	[REDACTED]	[REDACTED]	[REDACTED]
Revenue Disallowed [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Revised FL Gross Operating Revenue	[REDACTED]	[REDACTED]	[REDACTED]

RECOMMENDATION:

The audit staff defers the final disposition of this issue to the staff and analyst.

CONFIDENTIAL

DISCLOSURE NO. 4

SUBJECT: Florida Gross Operating Revenue Disallowed (Miscellaneous Service)

STATEMENTS OF FACT:

Miscellaneous Services was not directly traceable to specific General Ledger accounts. Company stated these amounts are spread through multiple revenue accounts that in total included in Gross Operating Revenue by the company. Audit staff believes these revenues should have been. Audit staff includes these revenues in Disclosure 2. Therefore, we recommend Miscellaneous Services be disallowed in the amounts of [REDACTED] in 1999, [REDACTED] in 2000 and [REDACTED] in 2001 in this disclosure. The effect on Florida Gross Operating Revenue (2001 Methodology) is shown below.

	1999	2000	2001
Auditor Balance Using 2001 Methodology	[REDACTED]	[REDACTED]	[REDACTED]
Revenue Disallowed (Miscellaneous Service)	[REDACTED]	[REDACTED]	[REDACTED]
Revised FL Gross Operating Revenue	[REDACTED]	[REDACTED]	[REDACTED]

RECOMMENDATION:

The audit staff defers the final disposition of this issue to the staff analyst.

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DISCLOSURE NO. 5

SUBJECT: Florida Gross Operating Revenue Disallowed [REDACTED]

STATEMENTS OF FACT:

Audit staff recommends that Florida Gross Operating Revenue pertaining to Account [REDACTED] be disallowed. This account revenue was initially included in the Owned Revenue however Company provided information indicates that it pertains only to a route in the state of [REDACTED]. Audit staff applied the percentages used in the Owned Revenue calculation to the revenue account in each year. The amounts are [REDACTED] in 1999, [REDACTED] in 2000 and [REDACTED] in 2001. The effect on Florida Gross Operating Revenue (2001 Methodology) is shown below.

	1999	2000	2001
Auditor Balance Using 2001 Methodology	[REDACTED]	[REDACTED]	[REDACTED]
Revenue Disallowed [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Revised FL Gross Operating Revenue	[REDACTED]	[REDACTED]	[REDACTED]

RECOMMENDATION:

The audit staff defers the final disposition of this issue to the staff and analyst.

CONFIDENTIAL

DISCLOSURE NO. 6

SUBJECT: Additional Revenue Allocation Disallowed

STATEMENTS OF FACT:

Audit staff determined that the following additional revenue accounts should be disallowed due to the company detail provided through document request. Via company response to Document Request 4, Items 1 through 5 are attributable to states other than Florida. Per Item 2 on the reverse side of the Interexchange Company RAF return, uncollectible amounts should not be deducted from revenue, this pertains to items 6 and 7. Items 8 through 10 are other income not attributable to the primary business of the company.

Item Number	Account Number	Amount		
		1999	2000	2001
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	Total	[REDACTED]	[REDACTED]	[REDACTED]

The above disallowed accounts total [REDACTED] in 1999, [REDACTED] in 2000 and [REDACTED] in 2001. After allocating the appropriate percentages, Florida Gross Operating Revenue is decreased by [REDACTED] in 1999, [REDACTED] in 2000 and [REDACTED] in 2001.

RECOMMENDATION:

The audit staff defers the final disposition of this issue to the staff analyst.

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DISCLOSURE NO. 7

SUBJECT: 2000 and 2001 [REDACTED]

STATEMENTS OF FACT:

Interstate Fibernet, Inc. (IFI) includes [REDACTED] in the amount of [REDACTED] and [REDACTED] for the year 2000 and 2001 respectively in Amounts Paid to Other Telecommunications Companies for the purpose of RAF calculation. The company stat [REDACTED]

The above stated amounts, in comparison to the audited revenues reported on the RAF returns is approximately [REDACTED] and [REDACTED] of the revenue for the years 2000 and 2001 respectively.

RECOMMENDATION:

Audit staff believes that although this amount can be seen as a cost of providing service to customers, it appears to be high in relation to the audited revenues.

The audit staff defers the final disposition of this issue to the staff and analyst.

CONFIDENTIAL

Interstate FiberNet, Inc.
 Regulatory Assessment Fee Compliance Audit
 Undocketed Audit Control No.: 02-217-1-1
 For the 12 Month Periods Ended December 31, 1999, 2000 and 2001

Revenue Adjustment Effect on Florida Gross Operating and Intrastate

Exhibit 1

Activity	1999		2000		2001	
	Florida Gross Operating	Intrastate	Florida Gross Operating	Intrastate	Florida Gross Operating	Intrastate
Per Auditor Using (2001 Methodology)						
Additional Revenue Increase						
Total						
Disallowed Revenue						
Revenue Disallowed						
Revenue Disallowed (Miscellaneous Service)						
Revenue Disallowed						
Revenue Disallowed (Additional Revenue)						
Total						
Total Audited Revenues						

CONFIDENTIAL

State of Florida



Public Service Commission
-M-E-M-O-R-A-N-D-U-M-

DATE: January 28, 2003
TO: Division of Competitive Markets and Enforcement (Holman)
FROM: Division of Auditing and Safety (Vandiver)
RE: Undocketed; Company Name: Interstate FiberNet, Inc.; **Audit Purpose:**
Regulatory Assessment Fee Forms for the years 1999, 2000 and 2001; **Audit Control No.** 02-217-1-1

Attached is the final audit report for the utility stated above. I am sending the utility a copy of this memo and the audit report. If the utility desires to file a response to the audit report, it should send the response to me for distribution. There are confidential work papers associated with this audit.

DNV/jcp
Attachment

cc: Division of Auditing and Safety (Hoppe, District Offices, File Folder)
Division of Competitive Markets and Enforcement (Harvey)
General Counsel
Office of Public Counsel

Nanette S. Edwards, Senior Manager - Regulatory
Interstate FiberNet, Inc.
4092 South Memorial Parkway
Huntsville, AL 35802-4343

Shannon Wagner
Interstate FiberNet, Inc.
4092 South Memorial Parkway
Huntsville, AL 35802-4343



FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF AUDITING AND SAFETY
BUREAU OF AUDITING

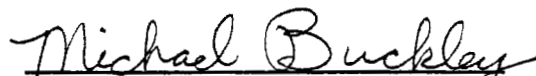
TALLAHASSEE DISTRICT OFFICE

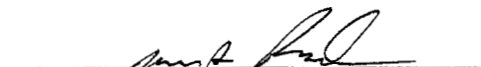
INTERSTATE FIBERNET, INC.
TI-448

REGULATORY ASSESSMENT FEE COMPLIANCE AUDIT

HISTORICAL YEAR ENDED DECEMBER 31, 1999, 2000 AND 2001

DOCKET NO. UNDOCKETED
AUDIT CONTROL NO. 02-217-1-1


Michael Buckley, Audit Manager


Joseph Perdue, Audit Staff

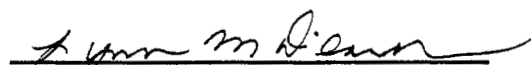


Lynn M. Deamer, Audit Supervisor

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**DIVISION OF AUDITING AND SAFETY
AUDITOR'S REPORT**

January 17, 2003

TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES

We have applied the procedures described later in this report to audit the accompanying Interexchange Company Regulatory Assessment Fee (RAF) returns, prepared by Interstate FiberNet, Inc. for the 12-month periods ending December 31, 1999, 2000 and 2001. The above referenced returns have been included as exhibits in this report. There is confidential information associated with this audit.

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 the 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.

VERIFY - The item was tested for accuracy, and substantiating documentation was examined.

Obtained documentation used by the utility to prepare the Regulatory Assessment Fee returns for the 12 month periods ending December 31, 1999, 2000 and 2001.

Scanned the RAF returns and reconciled revenues for the years 1999, 2000 and 2001 to the utility's general ledger through the implementation of the company provided year 2001 methodology.

Recomputed the RAF returns based on the utility's general ledger.

DISCLOSURE NO. 1

SUBJECT: Florida Gross Operating Revenue




STATEMENTS OF FACT:

In 2001, to arrive at Florida Gross Operating Revenue, Interstate Fibernet, Inc. included in Gross Operating Revenue amounts charged to general ledger accounts.

In 2000, to arrive at Florida Gross Operating Revenue, Interstate Fibernet, Inc. multiplied the figures on the Revenue by Route spreadsheet by *Confidential*.

In 1999, to arrive at Florida Gross Operating Revenue, Interstate Fibernet, Inc. used a 1998 figure said to be Florida Gross Operating Revenue and increased it by *Confidential*.

Consistently applying the same method from year to year allows for a more equitable comparison. Through review of the methods, it is possible for the auditor to apply the 2001 methodology to 1999 and 2000. The table shows the amounts calculated using the 2001 methodology prior to additional revenue allocation.

	Florida Gross Operating Revenue		
	1999	2000	2001
Per Auditor Using (2001 Methodology)	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Per Company RAF			
Audited Difference	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>

2001 Audited Difference is a result of rounding.

RECOMMENDATION:

The audit staff defers the final disposition of this issue to the staff analyst.

DISCLOSURE NO. 2

SUBJECT: Florida Gross Operating Revenue Increase

STATEMENTS OF FACT:

The company did not include all revenues on its general ledger as appropriate for Florida Gross Operating Revenue. Audit staff found operating revenues in other revenue accounts that the company did not include in calculating Florida Gross Operating Revenue. If these amounts are included, Florida Gross Operating Revenue would increase by *Confidential* in 1999, *Confidential* in 2000, and *Confidential* in 2001.

	Florida Gross Operating Revenue: Additional Revenue Increase		
	1999	2000	2001
Auditor Balance Using 2001 Methodology	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Additional Revenue Increase	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Revised FL Gross Operating Revenue	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>

RECOMMENDATION:

The audit staff defers the final disposition of this issue to the staff analyst.

DISCLOSURE NO. 3

SUBJECT: Florida Gross Operating Revenue Disallowed [REDACTED]

STATEMENTS OF FACT:

The company indicated that Florida Gross Operating Revenue pertaining to Entergy is disallowed. Company stated [REDACTED] is only attributable to routes in [REDACTED] [REDACTED] is disallowed in the amounts of *Confidential* in 1999, *Confidential* in 2000 and *Confidential* in 2001. The effect on Florida Gross Operating Revenue (2001 Methodology) is shown below.

	1999	2000	2001
Auditor Balance Using 2001 Methodology	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Revenue Disallowed [REDACTED]	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Revised FL Gross Operating Revenue	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>

RECOMMENDATION:

The audit staff defers the final disposition of this issue to the staff analyst.

DISCLOSURE NO. 4

SUBJECT: Florida Gross Operating Revenue Disallowed (Miscellaneous Service)

STATEMENTS OF FACT:

Miscellaneous Services was not directly traceable to specific General Ledger accounts. Company stated these amounts are spread through multiple revenue accounts that in total included in Gross Operating Revenue by the company. Audit staff believes these revenues should have been. Audit staff includes these revenues in Disclosure 2. Therefore, we recommend Miscellaneous Services be disallowed in the amounts of *Confidential* in 1999, *Confidential* in 2000 and *Confidential* in 2001 in this disclosure. The effect on Florida Gross Operating Revenue (2001 Methodology) is shown below.

	1999	2000	2001
Auditor Balance Using 2001 Methodology	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Revenue Disallowed (Miscellaneous Service)	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Revised FL Gross Operating Revenue	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>

RECOMMENDATION:

The audit staff defers the final disposition of this issue to the staff analyst.

DISCLOSURE NO. 5

SUBJECT: Florida Gross Operating Revenue Disallowed [REDACTED]

STATEMENTS OF FACT:

Audit staff recommends that Florida Gross Operating Revenue pertaining to Account [REDACTED] be disallowed. This account revenue was initially included in the Owned Revenue however [REDACTED] Company provided information indicates that it pertains only to a route in the state of [REDACTED]. Audit staff applied the percentages used in the Owned Revenue calculation to the revenue account in each year. The amounts are *Confidential* in 1999, *Confidential* in 2000 and *Confidential* in 2001. The effect on Florida Gross Operating Revenue (2001 Methodology) is shown below.

	1999	2000	2001
Auditor Balance Using 2001 Methodology	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Revenue Disallowed [REDACTED]	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Revised FL Gross Operating Revenue	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>

RECOMMENDATION:

The audit staff defers the final disposition of this issue to the staff analyst.

DISCLOSURE NO. 6

SUBJECT: Additional Revenue Allocation Disallowed

STATEMENTS OF FACT:

Audit staff determined that the following additional revenue accounts should be disallowed due to the company detail provided through document request. Company stated items 1 through 5 are attributable to states other than Florida. Items 6 and 7 are disallowed per instructions located on the reverse side of the Interexchange Company RAF return which states "Do no deduct any expenses, taxes, or uncollectibles from these amounts other than the amount on Line 7." Items 8 through 10 are other income not attributable to the primary business of the company.

Item Number	Account Number	Amount		
		1999	2000	2001
1	51290-00-00	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
2	51600-00-00	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
3	52000-00-00	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
4	53010-00-00	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
5	53100-00-00	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
6	53200-00-00	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
7	53200-01-00	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
8	54000-00-00	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
9	54000-01-00	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
10	54005-00-00	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
	Total	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>

The above disallowed accounts total *Confidential* in 1999, *Confidential* in 2000 and *Confidential* in 2001. These revenues are then reduced by *Confidential* in 1999, *Confidential* in 2000 and *Confidential* in 2001 to reflect what should be in Florida Gross Operating Revenue on the RAF.

RECOMMENDATION:

The audit staff defers the final disposition of this issue to the staff analyst.

DISCLOSURE NO. 7

SUBJECT: 2000 and 2001 [REDACTED]

STATEMENTS OF FACT:

Interstate Fibernet, Inc. (IFI) includes [REDACTED] in the amount of *Confidential* and *Confidential* for the year 2000 and 2001 respectively in Amounts Paid to Other Telecommunications Companies for the purpose of RAF calculation. The company stated: [REDACTED]

The above stated amounts, in comparison to the audited revenues reported on the RAF returns is approximately *Confidential* and *Confidential* of the revenue for the years 2000 and 2001 respectively.

RECOMMENDATION:

Audit staff believes that although this amount can be seen as a cost of providing service to customers, it appears to be high in relation to the audited revenues.

The audit staff defers the final disposition of this issue to the staff analyst.

Interstate FiberNet, Inc.
 Regulatory Assessment Fee Compliance Audit
 Undocketed Audit Control No.: 02-217-1-1
 For the 12 Month Periods Ended December 31, 1999, 2000 and 2001

Revenue Adjustment Effect on Florida Gross Operating and Intrastate

Exhibit 1

Activity	1999		2000		2001	
	Florida Gross Operating	Intrastate	Florida Gross Operating	Intrastate	Florida Gross Operating	Intrastate
Per Auditor Using (2001 Methodology)	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Additional Revenue Increase	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Total	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Disallowed Revenue						
Revenue Disallowed [REDACTED]	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Revenue Disallowed (Miscellaneous Service)	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Revenue Disallowed [REDACTED]	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Revenue Disallowed (Additional Revenue)	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Total	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>
Total Audited Revenues	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>	<i>Confidential</i>

Interexchange Company Regulatory Assessment Fee Return

STATUS:

- Actual Return
 Estimated Return
 Amended Return

PERIOD COVERED:
 01/01/2001 TO 12/31/2001

Florida Public Service Commission

(See Filing Instructions on Back of Form)

TI448-01-0-R
 Interstate FiberNet, Inc.
 4092 South Memorial Parkway
 Huntsville, AL 35802-4343

FOR PSC USE ONLY

Check# _____
 \$ _____ 0603001
 _____ 003001
 \$ _____ P _____
 _____ 0603001
 _____ 004011
 \$ _____ I _____
 Postmark Date _____
 Initials of Preparer _____

Please Complete Below if Official Mailing Address Has Changed

(Name of Company) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	FLORIDA GROSS OPERATING REVENUE	INTRASTATE REVENUE
1.	Long Distance Services	\$ _____	\$ _____
2.	Access Services	_____	_____
3.	Private Line Services	_____	_____
4.	Leased Facilities & Circuits Services	_____	_____
5.	Miscellaneous Services	_____	_____
6.	TOTAL Telephone Services	\$ _____	\$ _____
7.	LESS: Amounts Paid to Other Telecommunications Companies* (see "2. Fees" on back)	(_____)	(_____)
8.	TOTAL REVENUES For Regulatory Assessment Fee Calculation	_____	_____
9.	Regulatory Assessment Fee Due (Multiply Line 8 by 0.0015)	_____	_____
10.	Penalty for Late Payment (see "3. Failure to File by Due Date" on back)	_____	_____
11.	Interest for Late Payment (see "3. Failure to File by Due Date" on back)	_____	_____
12.	TOTAL AMOUNT DUE	_____	\$ _____

* These amounts must be intrastate only and must be verifiable.

paid with estimate
 Refund due

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS

- Facilities-Based Carrier () Reseller () Call Aggregator
 Alternate-Operator Service () Rebiller () Other: _____

BILLING INFORMATION

Complete below if billing agent if other than yourself.

N/A _____ (Name) _____ (Address: City/State/Zip) _____ (Telephone)
 What is the total amount of customer deposits collected? Amount: \$ _____ for 19 _____
 What is the total amount of bond held (if applicable)? Amount: \$ _____ Expires: _____

COMPANY INFORMATION

Do you lease telecommunications facilities? YES () NO
 IF YES, who do you lease these facilities from? Name: _____
 Address: Various _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

 (Signature of Company Official) Director of Reporting of Tax 5/14/02
 (Title) (Date)
 Telephone Number (256) 382-3923 Fax Number (256) 382-3932
 F.E.L. No. 58-1970339
 (Preparer of Form - Please Print Name)

C: Chris Holman

Interexchange Company Regulatory Assessment Fee Return

STATUS:

- Actual Return
 Estimated Return
 Amended Return

PERIOD COVERED:
01/01/2001 TO 12/31/2001

Florida Public Service Commission
(See Filing Instructions on Back of Form)

TI448-01-0-R: 837 50
 Interstate FiberNet, Inc.
 4092 South Memorial Parkway
 Huntsville, AL 35802-4343
 DEPOSIT DATE
 01/30/02 FEB 05 2002

FOR PSC USE ONLY

Check# 702681

\$ 12,587.00 0603001
 003001
 P
 0603001
 004011

Postmark Date 1/30/02
 Initials of Preparer MC

Please Complete Below If Official Mailing Address Has Changed

 (Name of Company) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	FLORIDA GROSS OPERATING REVENUE	INTRASTATE REVENUE
1.	Long Distance Services	\$ _____	\$ _____
2.	Access Services	_____	_____
3.	Private Line Services	_____	_____
4.	Leased Facilities & Circuits Services	_____	_____
5.	Miscellaneous Services	_____	_____
6.	TOTAL Telephone Services	\$ _____	\$ _____
7.	LESS: Amounts Paid to Other Telecommunications Companies* (see "2. Fees" on back)	(_____)	(_____)
8.	TOTAL REVENUES For Regulatory Assessment Fee Calculation	_____	_____
9.	Regulatory Assessment Fee Due (Multiply Line 8 by 0.0015)	_____	_____
10.	Penalty for Late Payment (see "3. Failure to File by Due Date" on back)	_____	_____
11.	Interest for Late Payment (see "3. Failure to File by Due Date" on back)	_____	_____
12.	TOTAL AMOUNT DUE	_____	\$ _____

* These amounts must be intrastate only and must be verifiable.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS

Facilities-Based Carrier () Reseller () Call Aggregator
 Alternate-Operator Service () Rebiller () Other: _____

BILLING INFORMATION

Complete below if billing agent if other than yourself.

N/A (Name) _____ (Address: City/State/Zip) _____ (Telephone) _____
 What is the total amount of customer deposits collected?
 Amount: \$ _____ for 19 _____
N/A

What is the total amount of bond held (if applicable)?
 Amount: \$ _____ Expires: _____

COMPANY INFORMATION

Do you lease telecommunications' facilities? YES () NO
 If YES, who do you lease these facilities from? Name: _____
 Address: Various

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

 (Signature of Company Official)
Shannon Wagner
 (Preparer of Form - Please Print Name)

 Director of Reporting of Tax
 (Title) _____ (Date) 1/30/02
 Telephone Number 256 382-3923 Fax Number 256 382-3932
58-1970339
 F.E.I. No. _____

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE 01/30/2001

Interexchange Company Regulatory Assessment Fee Return

Florida Public Service Commission
(See Filing Instructions on Back of Form)

STATUS:

- Actual Return
- Estimated Return
- Amended Return

TI448 01 MAR 19 01 1:09
 Interstate FiberNet, Inc.
 4092 South Memorial Parkway
 Huntsville, AL 35802-4343

FOR PSC USE ONLY

Check# _____

\$ _____ 0603001
 003001

\$ _____ P
 0603001
 004011

\$ _____ I

Postmark Date _____

Initials of Preparer _____

PERIOD COVERED:
01/01/2000 TO
12/31/2000

Please Complete Below If Official Mailing Address Has Changed

 (Name of Company) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	FLORIDA GROSS OPERATING REVENUE	INTRASTATE REVENUE
1.	Long Distance Services	\$ _____	\$ _____
2.	Access Services	_____	_____
3.	Private Line Services	_____	_____
4.	Leased Facilities & Circuits Services	_____	_____
5.	Miscellaneous Services	_____	_____
6.	TOTAL Telephone Services	\$ _____	\$ _____
7.	LESS: Amounts Paid to Other Telecommunications Companies* (see "2. Fees" on back)	(_____)	(_____)
8.	TOTAL REVENUES For Regulatory Assessment Fee Calculation	_____	_____
9.	Regulatory Assessment Fee Due (Multiply Line 8 by 0.0015)	_____	_____
10.	Penalty for Late Payment (see "3. Failure to File by Due Date" on back)	_____	_____
11.	Interest for Late Payment (see "3. Failure to File by Due Date" on back)	_____	_____
12.	TOTAL AMOUNT DUE	\$ _____	\$ _____

* These amounts must be intrastate only and must be verifiable.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS

- Facilities-Based Carrier
- Reseller
- Call Aggregator
- Alternate-Operator Service
- Rebiller
- Other: _____

BILLING INFORMATION

Complete below if billing agent if other than yourself.

 (Name) (Address: City/State/Zip) (Telephone)

What is the total amount of customer deposits collected?
 Amount: \$ _____ for 19 _____

What is the total amount of bond held (if applicable)?
 Amount: \$ _____ Expires: _____

COMPANY INFORMATION

Do you lease telecommunications facilities? YES NO

If YES, who do you lease these facilities from? Name: _____

Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

[Signature]
 (Signature of Company Official)

Director of Reporting and Tax *[Signature]* 3/15/01
 (Title) (Date)

(Preparer of Form - Please Print Name)

Telephone Number (256) 382-3923 Fax Number (256) 382-3922
 F.E.I. No. 58-1970339

Interexchange Company Regulatory Assessment Fee Return

STATUS:

Actual Return
 Estimated Return
 Amended Return

PERIOD COVERED:
 01/01/2000 TO
 12/31/2000

Florida Public Service Commission

(See Filing Instructions on Back of Form)

TI448
 Interstate FiberNet, Inc.
 4092 South Memorial Parkway
 Huntsville, AL 35802-4343
 DEPOSIT DATE
 D018 FEB 05 2001

FOR PSC USE ONLY	
Check#	701966
\$	9,633.95
\$	0603001
\$	003001
\$	P
\$	0603001
\$	004011
Postmark Date	1/30/01
Initials of Preparer	JRC

Please Complete Below If Official Mailing Address Has Changed

_____ (Name of Company) _____ (Address) _____ (City/State) _____ (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	FLORIDA GROSS OPERATING REVENUE	INTRASTATE REVENUE
1.	Long Distance Services	\$ _____	\$ _____
2.	Access Services	\$ _____	\$ _____
3.	Private Line Services	\$ _____	\$ _____
4.	Leased Facilities & Circuits Services	\$ _____	\$ _____
5.	Miscellaneous Services	\$ _____	\$ _____
6.	TOTAL Telephone Services	\$ _____	\$ _____
7.	LESS: Amounts Paid to Other Telecommunications Companies* (see "2. Fees" on back)	(_____)	(_____)
8.	TOTAL REVENUES For Regulatory Assessment Fee Calculation	_____	_____
9.	Regulatory Assessment Fee Due (Multiply Line 8 by 0.0015)	_____	_____
10.	Penalty for Late Payment (see "3. Failure to File by Due Date" on back)	_____	_____
11.	Interest for Late Payment (see "3. Failure to File by Due Date" on back)	_____	_____
12.	TOTAL AMOUNT DUE	_____	_____

* These amounts must be intrastate only and must be verifiable.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS

Facilities-Based Carrier () Reseller () Call Aggregator
 Alternate-Operator Service () Reseller () Other: _____

BILLING INFORMATION

Complete below if billing agent if other than yourself.

N/A

_____ (Name) _____ (Address: City/State/Zip) _____ (Telephone)

What is the total amount of customer deposits collected? What is the total amount of bond held (if applicable)?
 Amount: \$ _____ for 19 _____ Amount: \$ _____ Expires: _____

COMPANY INFORMATION

Do you lease telecommunications' facilities? (X) YES () NO
 If YES, who do you lease these facilities from? Name: _____
 Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

_____ (Signature of Company Official) Director of Rptg & Tax 1-30-01
 _____ (Preparer of Form - Please Print Name) _____ (Title) _____ (Date)

Telephone Number (256) 382-3922 Fax Number (256) 382-3932
 F.E.I. No. 58-1970339

Interexchange Company Regulatory Assessment Fee Return

RECEIVED
 Florida Public Service Commission
(See Filing Instructions on Back of Form)

STATUS:

- Actual Return
- Estimated Return
- Amended Return

PERIOD COVERED:
 01/01/1999 TO 12/31/1999

TI448 00 MAR -3 PM 1:36
 Interstate FiberNet, Inc.
 700 Boulevard South, Suite 101
 Huntsville, AL 35802

FOR PSC USE ONLY	
Check#	
\$ _____	0603001
\$ _____	003001
\$ _____	P
\$ _____	0603001
\$ _____	004011
\$ _____	I
Postmark Date	_____
Initials of Preparer	_____

Please Complete Below If Official Mailing Address Has Changed

_____ 4092 South Memorial Parkway _____ Huntsville, AL 35802
(Name of Company) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	FLORIDA GROSS OPERATING REVENUE	INTRASTATE REVENUE
1.	Long Distance Services	\$ _____	\$ _____
2.	Access Services	_____	_____
3.	Private Line Services	_____	_____
4.	Leased Facilities & Circuits Services	_____	_____
5.	Miscellaneous Services	_____	_____
6.	TOTAL Telephone Services	\$ _____	\$ _____
7.	LESS: Amounts Paid to Other Telecommunications Companies* (see "2. Fees" on back)	_____	_____
8.	TOTAL REVENUES For Regulatory Assessment Fee Calculation	_____	_____
9.	Regulatory Assessment Fee Due (Multiply Line 8 by 0.0015)	_____	_____
10.	Penalty for Late Payment (see "3. Failure to File by Due Date" on back)	_____	_____
11.	Interest for Late Payment (see "3. Failure to File by Due Date" on back)	_____	_____
12.	TOTAL AMOUNT DUE	_____	_____

* These amounts must be intrastate only and must be verifiable.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS

Facilities-Based Carrier Reseller
 Alternate-Operator Service Rebiller
 Call Aggregator
 Other: _____

BILLING INFORMATION

Complete below if billing agent if other than yourself.

N/A _____ (Name) _____ (Address: City/State/Zip) _____ (Telephone)
 What is the total amount of customer deposits collected? What is the total amount of bond held (if applicable)?
 Amount: \$ _____ for 19 _____ Amount: \$ _____ Expires: _____

COMPANY INFORMATION

Do you lease telecommunications' facilities? YES NO
 If YES, who do you lease these facilities from? Name: _____
 Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

Jason Hunt _____ Director of Reporting and Tax 3/1/00
(Signature of Company Official) (Title) (Date)
 Telephone Number (256) 382-3923 Fax Number (256) 382-3932
 F.E.I. No. 58-1970339

(Preparer of Form - Please Print Name)

Interexchange Company Regulatory Assessment Fee Return

STATUS:

- Actual Return
- Estimated Return
- Amended Return

PERIOD COVERED:
01/01/1999 TO 12/31/1999

Florida Public Service Commission
SERVICE (See Filing Instructions on Back of Form)

TI448 00 FEB -3
Interstate FiberNet, Inc. 9-15
700 Boulevard South, Suite 101
Huntsville, AL 35802

FOR PSC USE ONLY

Check# 108571

\$ 2825.00 0603001
003001
\$ _____ P
0603001
\$ _____ 004011
I

Postmark Date 1-31-00
Initials of Preparer VM

Please Complete Below if Official Mailing Address Has Changed

Interstate FiberNet, Inc. 4092 South Memorial Parkway Huntsville, AL 35802
(Name of Company) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	FLORIDA GROSS OPERATING REVENUE	INTRASTATE REVENUE
1.	Long Distance Services	\$ _____	\$ _____
2.	Access Services	\$ _____	\$ _____
3.	Private Line Services	\$ _____	\$ _____
4.	Leased Facilities & Circuits Services	\$ _____	\$ _____
5.	Miscellaneous Services	\$ _____	\$ _____
6.	TOTAL Telephone Services	\$ _____	\$ _____
7.	LESS: Amounts Paid to Other Telecommunications Companies* (see "2. Fees" on back)	\$ _____	\$ _____
8.	TOTAL REVENUES For Regulatory Assessment Fee Calculation	\$ _____	\$ _____
9.	Regulatory Assessment Fee Due (Multiply Line 8 by 0.0015)	\$ _____	\$ _____
10.	Penalty for Late Payment (see "3. Failure to File by Due Date" on back)	\$ _____	\$ _____
11.	Interest for Late Payment (see "3. Failure to File by Due Date" on back)	\$ _____	\$ _____
12.	TOTAL AMOUNT DUE	\$ _____	\$ _____

* These amounts must be intrastate only and must be verifiable.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS:

- Facilities-Based Carrier
- Reseller
- Call Aggregator
- Alternate-Operator Service
- Rebiller
- Other: _____

BILLING INFORMATION

Complete below if billing agent if other than yourself.

N/A (Name) _____ (Address: City/State/Zip) _____ (Telephone) _____
What is the total amount of customer deposits collected? Amount: \$ _____ for 19 N/A What is the total amount of bond held (if applicable)? Amount: \$ _____ Expires: _____

COMPANY INFORMATION

Do you lease telecommunications' facilities? YES NO
If YES, who do you lease these facilities from? Name: _____
Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

JASON C. REINHOLDT (Signature of Company Official) Director of Marketing (Title) 1/31/00 (Date)
JASON C. REINHOLDT (Preparer of Form - Please Print Name) Telephone Number (256) 287-3923 Fax Number (256) 282-3932
F.E.I. No. 58-1970339

NOTICE OF REGULATORY ASSESSMENT FEE ADJUSTMENT
 FLORIDA PUBLIC SERVICE COMMISSION, 2540 SHUMARD OAK BOULEVARD
 TALLAHASSEE, FLORIDA 32399-0850

CK# 112707
 \$ 5253.14-R
 Airborne Express
 10-11-05
 VM

ADDITIONAL AMOUNT DUE

NAME OF UTILITY: Mr. Jason C. Reinhardt TI448
Interstate FiberNet, Inc.
 ADDRESS OF UTILITY: 4092 South Memorial Parkway DEPOSIT DATE
Huntsville, AL 35802 D373 # OCT 13 2003

It is necessary to adjust your Regulatory Assessment Fee Return covering the period
January 1, 1999 through December 31, 1999 because

the Gross Operating Revenues do not agree with the amounts reported in the Annual Report.

there is an error in the computation: _____


Underpaid Regulatory Assessment Fees

Total Revenue for 1999:	1999 RAF - Paid	\$	_____
\$ _____	Should Have Paid	\$	_____
	Balance Due	\$	_____
	Penalty Due	\$	_____
	Interest Due	\$	_____
	TOTAL AMOUNT DUE	\$	_____

To avoid additional interest charges, please submit payment to address below, along with this document, within two weeks of the date below.

If you have any questions, please contact Mary Ann Kelley at (850) 413-6267.

September 6, 2000
 (Date)


 (Evelyn H. Sewell, Chief
 Bureau of Fiscal Services)

Florida Public Service Commission
 2540 Shumard Oak Boulevard
 Tallahassee, FL 32399-0850
 ATTN: Fiscal Services

DOCUMENT REQUEST LOG

**Interstate FiberNet, Inc.
Regulatory Assessment Fee**

For the period ended December 31, 1999, 2000 and 2001
Docket No.: Undocketed Audit Control No.: 02-217-1-1

12/17/02

Document Request	Verbal Request	Date of Request	Requested Due Date	Date Received	Description	Disposition
1 Confidential		8/15/02	8/20/02	8/29/02	Please provide a detail description of the procedures used to capture the revenues from the source (customer bills, etc.,) through the general ledger to the regulatory assessment fee filings for the years 1999, 2000 and 2001. Include the positions/offices involved in each step and the reports created by each.	See Confidential Log
2 Confidential		8/29/02	9/04/02	9/09/02	Please provide documentation in the form of general ledger, subsidiary ledger, and any other source that supports the numbers reported on the Interexchange Company RAF Returns (Attached.)	See Confidential Log
3 Confidential		10/09/02	10/11/02	10/14/02	Please provide complete trial balances for Interstate FiberNet for the years 1999, 2000 and 2001.	See Confidential Log
4 Confidential		10/09/02	10/11/02	11/04/02	Please provide detailed description as to the content of all revenue accounts. If there are any changes as to the content from year to year please provide description. To be received 10/24/02.	See Confidential Log
5 Confidential		10/09/02	10/11/02	10/11/02	Please provide further clarification as to how Interstate FiberNet calculates Florida Gross Operating Revenue. Also provide clarification as to how Interstate FiberNet then calculates intrastate revenue from Florida Gross Operating Revenue.	See Confidential Log
6 Confidential		10/09/02	10/11/02	10/11/02	Please provide justification as to why in 1999 revenue was calculated to be 10% higher than 1998 rather than using the actual figures.	See Confidential Log
	1 Confidential	10/14/02	10/17/02	10/15/02	Provide support for the 1999 revenue figures of \$221,087.83 and \$2,920,047.99.	See Confidential Log
	2 Confidential	10/15/02	10/18/02	10/16/02	Provide support for paid to other telecom providers for the year ended December 31, 2000.	See Confidential Log
7 Confidential		10/16/02	10/21/02	11/29/02 and 12/16/02	Please provide invoices or other documentation to support the figures on the attached spreadsheets. The attached spreadsheets are samples of figures pulled directly off of the spreadsheets for Paid to Other Telecom Carriers for the years 1999, 2000 and 2001.	See Confidential Log
	3 Confidential	10/17/02	10/21/02	11/06/02	Please provide information as to exactly what revenue the FI Ring Protection "Commissions" is attributable.	See Confidential Log
	4 Confidential	10/17/02	10/21/02	11/06/02	Please provide support as to why on the 2001 Revenue by Route spreadsheet the FPL managed intrastate revenue is \$26,570,198.12 and the RAF form only show \$6,074,956.80.	See Confidential Log
8 Confidential		10/24/02	10/29/02	11/21/02	Regarding the amounts paid to other telecommunication companies I understand that there is a 70/30 split, Interstate vs. Intrastate respectively. Please provide the basis of why the company uses this percentage.	See Confidential Log
9 Confidential		10/24/02	10/29/02	10/29/02	Florida Gross Operating revenue goes from \$9,056,656 to \$10,594,884 to \$25,006,148 for the years 1999, 2000 and 2001 respectively. Please explain in writing what factors caused these variances.	See Confidential Log
10 Confidential		10/24/02	10/29/02	11/25/02	Amounts paid to other telecommunication companies go from \$2,962,878 to \$3,367,792 to \$11,718,331 for the years 1999, 2000 and 2001 respectively. Please explain in writing what factors caused these variances.	See Confidential Log
11 Confidential		10/24/02	10/29/02	10/29/02	Amounts in Miscellaneous Services go from \$348,731 to \$95,868 to \$1,520 for the years 1999, 2000 and 2001 respectively.	See Confidential Log

CONFIDENTIAL

DOCUMENT REQUEST LOG

Interstate FiberNet, Inc. Regulatory Assessment Fee

For the period ended December 31, 1999, 2000 and 2001
Docket No.: Undocketed Audit Control No.: 02-217-1-1

P. P. P.
11/2/02

Document Request	Verbal Request	Date of Request	Requested Due Date	Date Received	Description	Disposition
12 Confidential					the accounts listed should not be included in the filed RAF forms, please so state and provide reasons why. If these do vary from year to year, please provide the description for each year. If these do not vary please so state.	See Confidential Log
13 Confidential		10/24/02	10/29/02	10/29/02	For the attached Revenue By Route spreadsheet, please provide a written description for all of the headings (CA, GA, D, LA, NO, ON, FA, SO and EA.)	See Confidential Log
14 Confidential		10/24/02	10/29/02	10/29/02	Regarding Revenue by Route figures for 2000, please provide the basis for the 67/33 split interstate vs. intrastate respectively	See Confidential Log
15 Confidential		10/25/02	10/30/02	10/30/02	For the year 2001 Interstate Fibernet filed an estimated and an actual return. There seem to be no similarities between the two filings: For Total Telephone Service, line 6, Florida Gross Operating Revenue increases \$11,092,372 between the estimated and actual while Intrastate Revenue increases \$4,000,037 between the estimated and actual. For Amounts Paid to Other Telecom Companies, line 7, Florida Gross Operating Revenue increases \$7,389,263 between the estimated and actual while Intrastate Revenue i	See Confidential Log
16 Confidential Replaces Verbal #3		10/25/02	10/30/02	11/06/02	Regarding Account 51256-00-00 Florida Ring Protection (Commissions), please provide written explanation as to exactly what revenue these commissions are attributable.	See Confidential Log
17 Confidential Replaces Verbal #4		10/25/02	10/30/02	11/06/02	Please provide written explanation as to why on the 2001 Revenue by Route spreadsheet FPL Managed Intrastate Revenue is \$26,570,198.12 and the detail for account 51280-00-00 shows FPL Managed Revenue as \$6,074,956.80.	See Confidential Log
18 Confidential Replaces Verbal #1		10/14/02	10/17/02	10/15/02	Provide support for the 1999 revenue figures of \$221,087.83 and \$2,920,047.99.	See Confidential Log
19 Confidential Replaces Verbal #2		10/15/02	10/18/02	10/16/02	Provide support for paid to other telecom providers for the year ended December 31, 2000.	See Confidential Log
20 Confidential		10/25/02	10/30/02	10/30/02	For the year ended December 30, 1999, Interstate FiberNet, Inc provided a monthly North Florida Ring Analysis to support \$2,920,047.99. Please provide written description as to the inconsistency in the totals of each monthly Ring Analysis. If description cannot be provided please so state.	See Confidential Log
21 Confidential		10/25/02	10/30/02	10/30/02	For the year ended December 30, 1999, Interstate FiberNet, Inc. provided a simple listing to support \$221,087.83 in Route Revenue (off ring). Please provide further support. If support cannot be provided please so state.	See Confidential Log
22 Confidential		11/12/02	11/13/02	11/12/02	Provide all actual journal entries (both debit and credit) associated with the FPL Ring Protection for 2001. Whereas the attached sheet shows an example, this request is for the actual amounts, as booked to: Account 40692-00-00 A/P FPL Ring Protection and Account 51256-00-00 FPL Ring Protection.	See Confidential Log

CONFIDENTIAL

DOCUMENT REQUEST LOG

**Interstate FiberNet, Inc.
Regulatory Assesment Fee**

For the period ended December 31, 1999, 2000 and 2001
Docket No.: Undocketed Audit Control No.: 02-217-1-1

P 12/17/02

Document Request	Verbal Request	Date of Request	Requested Due Date	Date Received	Description	Disposition
23 Confidential		11/12/02	11/13/02	11/12/02	In regard to Managed Revenue Account # 51280-00-00 for the year 2001 the amounts calculated to be associated with Entergy and FP&L, \$4,177,848 and \$6,074,957 respectively, are used to compute interstate and intrastate amounts. Please explain in writing why the amount associated with Dukenet, \$1,433,198, is not included in the interstate or intrastate revenue.	See Confidential Log
24 Confidential		11/12/02	11/13/02	11/12/02	For the year 2000, please provide General Ledger detail for account # 51280-00-00.	See Confidential Log
	5 Confidential	10/14/02	10/17/02	10/14/02	Verbally requested a copy of the GL detail for acct # 51280-00-00 for the year 1999.	See Confidential Log
	6 Confidential	10/14/02	10/17/02	10/14/02	Verbally requested support for miscellaneous revenue for the year 1999.	See Confidential Log
	7 Confidential	10/14/02	10/17/02	10/14/02	Verbally requested support for 1999 fiber lease.	See Confidential Log

CONFIDENTIAL

Interstate Fibernet
Florida Revenues for PSC Returns

2001

11/2/02
M.B.
12/2/02

[REDACTED]

RAE Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Response to Dec. Reg. 1

Sample Revenue Spreadsheet (These amounts pulled directly from customer's bills)

		%		%		%
INTRA						
INTER						
INTRA						
INTER						
INTRA						
INTER						
INTRA						
INTER						
Total Intra						
Total Inter						
Total						

[REDACTED]



CONFIDENTIAL

ITC^DeltaCom Confidential

08/29/2002

Page 2

[REDACTED]

Revenues posted would look like the below:

11/20/02
NB
12/2/02

General Ledger

Account #	Description	DEBIT	CREDIT
-----------	-------------	-------	--------

[REDACTED]

We used the following formulas to allocate the revenues posted to the revenue accounts:

[REDACTED]	[REDACTED]
------------	------------

[REDACTED]	[REDACTED]
------------	------------

[REDACTED]	[REDACTED]
------------	------------

[REDACTED]	[REDACTED]
------------	------------

[REDACTED]	[REDACTED]
------------	------------

[REDACTED]	[REDACTED]
------------	------------

[REDACTED]	[REDACTED]
------------	------------

2000

[REDACTED]



CONFIDENTIAL

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Undocketed Audit Control No. 02-217-1-1
 Description: Response to Doc. Reg. 1

ITC^DeltaCom Confidential

08/29/2002

Page 3

[REDACTED]

P 11/20/02
MB 12/2/02

1999

[REDACTED]

RAE Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No: 02-217-1-1
Description: Response to Doc. Reg. 1



CONFIDENTIAL

Memo

P
11/20/02
M.B.
12/2/02

Date: 11/04/2002
To: Joseph Purdue
From: Shannon Wagner
RE: Request Number RAF-4

[REDACTED]

INTERSTATE PROPERTIES, INC. (IATRO)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Unlocked
Audit Control No. 02-217-1-1
Description: Next detail via Doc. Req. 4

CONFIDENTIAL



[REDACTED]

11/20/02
MB
12/2/02

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Decklet No: Undocketed Audit Control No: 02-217-1-1
Description: Jack detail via Doc Reg 4

SW

CONFIDENTIAL



Memo

11/20/02
MB
12/2/02

Date: 10/11/2002
To: Joseph Purdue
Cc: Jason Reinhardt
From: Shannon Wagner
RE: Document Request

Further clarification as to how Interstate Fibernet calculates Florida Gross Operating Revenues and Intrastate revenues cannot be provided. We have already provided a step-by-step documentation regarding this process. I would be happy to walk through the process with you over the phone to help you understand any step that is unclear. This process is complicated, and unless you are familiar with our day-to-day operations, a step-by-step listing is difficult to follow.

SW

INTERSTATE FIBERNET, INC. (11740)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Response to Doc. Reg. 5

CONFIDENTIAL



Interstate Fibernet, Inc.
Reply to FL PSC Document Request

1) [REDACTED]

[REDACTED]

P 11/20/02
MB
12/2/02

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: *Response to Doc. Reg. 6*

CONFIDENTIAL



Document Request 7

The below information was pulled from the "Paid to Other Telecom Carriers" spreadsheets for the year 2001.

	Ban Info	Company/IXC Name	Bill Date	Total Current Charges
A.28	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
A.29	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
A.30	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
A.31	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No: 02-217-1-1
Description: Sample attached to Doc. Req. 7

Source: Paid to Other Telecom Carriers spreadsheet as provided by company.

CONFIDENTIAL

SOURCE As referenced

Document Request 7

The below information was pulled from the "Paid to Other Telecom Carriers" spreadsheets for the year 2000.

Ban Info	Company	IXC Name	Bill Date	Total Current Charges
B.27	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
B.28	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
B.29	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
B.30	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
B.31	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Source: Paid to other Telecom Carriers spreadsheet as provided by company

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Sample attached to Doc. Req. 7

CONFIDENTIAL

SOURCE As referenced

Document Request 7

The below information was pulled from the "Paid to Other Telecom Carriers" spreadsheets for the year 1999.

Ban Info	Company/IXC Name	Bill Date	Total Current Charges
12.37 12.39 12.40 12.41 [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

source: Paid to other Telecom carriers spreadsheet as provided by company.

INTERSTATE FIDELITY, INC. (11493)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Sample attached to Doc. Req. 7

CONFIDENTIAL

SOURCE is referenced

Memo

Milzola
MB
12/2/02

Date: 10/29/2002
To: Joseph Purdue
From: Shannon Wagner
RE: Request Number RAF-9

[REDACTED]

SW

ANNOUNCEMENT OF AUDIT RESULTS
RAF Audit - Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed
Audit Control No: 02-217-1-1
Description: Response to Doc. Reg. 9

CONFIDENTIAL



Interstate FiberNet, Inc. (TI448)

RAF Audit Periods Ending December 31, 1999, 2000 and 2001

Docket No: Undocketed Audit Control No. 02-217-1-1

Description: *Decrease of increases in paid to other telecom via Dec Reg 10*

Memo

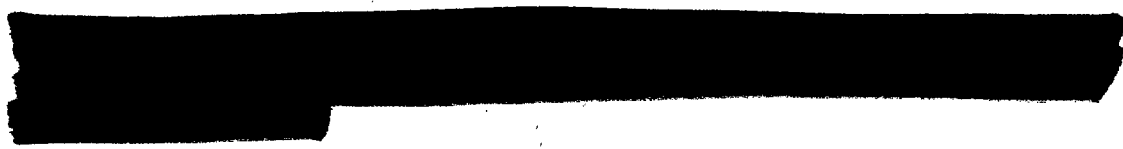
*JP 11/25/02
MB 12/2/02*

Date: 11/25/2002

To: Joseph Purdue

From: Shannon Wagner

RE: Request Number RAF-10



SW

CONFIDENTIAL



To: 4136417
10/29/02

17:40

DEL: 1 ACCT. → FPSC

From: 205 650 3932

10-31-02 6:56pm p. 8 of 15
NO. 044 008

Memo

11/20/02
MB 12/2/02

Date: 10/28/2002
To: Joseph Purdie
From: Shannon Wagner
RE: Request Number RAF-11

[REDACTED]

SW

INTEGRATED SERVICES, INC. (AATTO)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocked Audit Control No. 02-217-1-1
Description: Response to Dec-Tag 11

CONFIDENTIAL



To: 4136417
10/29/02

17:40

DELTA M ACCT → FPSC

From: 205 650 3932

10-31-02 6:56pm p. 10 of 15
NO.044 P10

Memo

Memo/oa
MA 12/2/02

Date: 10/28/2002
To: Joseph Purdue
From: Shannon Wagner
RE: Request Number RAF-12

This request is contained in a previous request, Request Number RAF-4. RAF-4 is due to be returned on 11/4. RAF-12 will be answered in that request.

SW

RAE Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No: 02-217-1-1
Description: Response to Doc. Reg. 12

CONFIDENTIAL



Memo

11/20/02
MB
12/2/02

Date: 10/29/2002
To: Joseph Purdue
From: Shannon Wagner
RE: Request Number RAF-13

The columns on the revenue by route spreadsheet refer to different types of routes.

[REDACTED]

RAE Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Response to Doc. Reg. 13

CONFIDENTIAL



To: 4136417
10/29/02

17:40

DEL: 1 ACCT → FPSC

From: 205 650 3932

10-31-02 6:56pm p. 13 of 15
NO. 044 013

[REDACTED]

SW

11/1/201
12/2/01

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Response to Doc. Reg. 13

CONFIDENTIAL



Memo

11/20/02
NO. 12/2/02

Date: 10/29/2002
To: Joseph Purdue
From: Shannon Wagner
RE: Request Number RAF-14

[REDACTED]

SW

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed
Audit Control No. 02-217-1-1
Description: Response to Doc. Tag. 14

CONFIDENTIAL



To: 4136417
10/30/02

16:33

DELTA M ACCT → FPSC

From: 205 650 3932

10-31-02 7:01pm p. 3 of 10
NO. 046 003

Memo

P 11/20/02
MB 12/2/02

Date: 10/30/2002
To: Joseph Purdue
From: Shannon Wagner
RE: Request Number RAF-15

[REDACTED]

SW

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No: 02-217-1-1
Description: Response to Doc. Tag. 15

CONFIDENTIAL



21

10-15.2

Interstate FiberNet, Inc. (TI448)

RAF Audit Periods Ending December 31, 1999, 2000 and 2001

Docket No: Undocketed Audit Control No. 02-217-1-1

Description: Doc. Reg. 17

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

*11/20/02
MCS
12/2/02*

TO: Shannon Wagner

UTILITY: Interstate FiberNet, Inc. (TI448)

AUDIT MANAGER: Michael Buckley

PREPARED BY: Joseph Perdue

REQUEST NUMBER: RAF - 17

DATE OF REQUEST: October 25, 2002

AUDIT PURPOSE: Undocketed Audit of 1999, 2000 and 2001 Regulatory Assessment Fee Audit for Interstate FiberNet, Inc.

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: October 30, 2002

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

ITEM DESCRIPTION:

1 [REDACTED]

I WILL BE OUT OF MY OFFICE 10/28/02 THROUGH 11/1/02. PLEASE FAX ALL DOCUMENT REQUEST RESPONSES TO LYNN M. DEAMER. FAX # 850-413-6417 PHONE # 850-413-6416

TO: AUDIT MANAGER

DATE: 11/6/02

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) RAF-17 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)

Shannon Wagner
(SIGNATURE AND TITLE OF RESPONDENT)
State and Local Tax Accountant

CONFIDENTIAL



Memo

11/20/02
MA 12/2/02

Date: 11/6/2002
To: Joseph Perdue
From: Shannon Wagner
RE: Request Number RAF-11

[REDACTED]

RAF Audit: Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed
Audit-Control No. 02-217-1-1
Description: Response to Doc. Reg. 16417

CONFIDENTIAL



[REDACTED]

20/02/11
MB
12/02/02

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

MINISTRE FINANCIER, INC. (AFFILIATED)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Unlocked Audit Control No. 02-217-1-1
Description: Response to Doc. Reg. 16 & 17

CONFIDENTIAL



Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Doc. Req. 18

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

M
11/20/01
MB 12/2/02

TO: Shannon Wagner UTILITY: Interstate FiberNet, Inc (TI448)
AUDIT MANAGER: Michael Buckley PREPARED BY: Joseph Perdue
REQUEST NUMBER: RAF - 18 DATE OF REQUEST: October 14, 2002

AUDIT PURPOSE: Undocketed Audit of 1999, 2000 and 2001 Regulatory Assessment Fee Audit for Interstate FiberNet, Inc.

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: October 17, 2002

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

ITEM DESCRIPTION:

1) [REDACTED]

TO: AUDIT MANAGER DATE: 10/30/02

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY *Provided on 10/15/02 via fax*
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) AND IN MY OPINION, ITEM(S) RAF-18 IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 384.183, 366.093, OR 367.158, 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)

Shannon Wagner
(SIGNATURE AND TITLE OF RESPONDENT)
State and Local Tax Accountant

(PSC/AUS 006 REVISED 2/95)

CONFIDENTIAL (PBC)

Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Doc. Reg. 20

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

*P 11/20/02
MB 12/2/02*

TO: Shannon Wagner UTILITY: Interstate FiberNet, Inc (TI448)

AUDIT MANAGER: Michael Buckley PREPARED BY: Joseph Perdue

REQUEST NUMBER: RAF - 20 DATE OF REQUEST: October 25, 2002

AUDIT PURPOSE: Undocketed Audit of 1999, 2000 and 2001 Regulatory Assessment Fee Audit for Interstate FiberNet, Inc.

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: October 30, 2002

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

ITEM DESCRIPTION:

1) 

**I WILL BE OUT OF MY OFFICE 10/28/02 THROUGH 11/1/02. PLEASE FAX ALL DOCUMENT
REQUEST RESPONSES TO LYNN M. DEAMER. FAX # 850-413-6417
PHONE # 850-413-6416**

TO: AUDIT MANAGER

DATE: 10/30/02

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) RAF-20 IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.158, 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)

Shannon Wagner
(SIGNATURE AND TITLE OF RESPONDENT)
State and Local Tax Accountant

(PSC/AUS 006 REVISED 2/85)

CONFIDENTIAL



Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Doc. Reg. 21

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

*P 11/20/02
MB 12/2/02*

TO: Shannon Wagner

UTILITY: Interstate FiberNet, Inc. (TI448)

AUDIT MANAGER: Michael Buckley

PREPARED BY: Joseph Perdue

REQUEST NUMBER: RAF - 21

DATE OF REQUEST: October 25, 2002

AUDIT PURPOSE: Undocketed Audit of 1999, 2000 and 2001 Regulatory Assessment Fee Audit for Interstate FiberNet, Inc.

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: October 30, 2002

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

ITEM DESCRIPTION:

1) [REDACTED]
Please provide further support. If support cannot be provided please so state.

**I WILL BE OUT OF MY OFFICE 10/28/02 THROUGH 11/1/02. PLEASE FAX ALL DOCUMENT REQUEST RESPONSES TO LYNN M. DEAMER. FAX # 850-413-6417
PHONE # 850-413-6416**

TO: AUDIT MANAGER

DATE: 10/30/02

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) RAF-21 IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 388.083, OR 387.156, 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)

Shannon Wagner
(SIGNATURE AND TITLE OF RESPONDENT)

State and Local Tax Accountant

(PSC/AUS 008 REVISED 2/95)

CONFIDENTIAL



M 11/2/02
MB 12/2/02

Memo

Date: 10/30/2002
To: Joseph Furdue
From: Shannon Wagner
RE: Request Number RAF-20 and RAF-21

The person who prepared the schedules in question is no longer with the company. We have tried to reconstruct the schedules, but were unable to do so.

SW

INTERSTATE FIDELITY, INC. (111440)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: *Response to Doc. Log. 20 & 21*

CONFIDENTIAL



Interstate FiberNet, Inc. (TI448)
 RAF Audit Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Undocketed Audit Control No. 02-217-1-1
 Description: Doc. Reg 22

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

11/20/02
MB
12/2/02

TO: Shannon Wagner UTILITY: Interstate FiberNet, Inc (TI448)

AUDIT MANAGER: Michael Buckley PREPARED BY: Joseph Perdue

REQUEST NUMBER: RAF - 22 DATE OF REQUEST: November 12, 2002

AUDIT PURPOSE: Undocketed Audit of 1999, 2000 and 2001 Regulatory Assessment Fee Audit for Interstate FiberNet, Inc.

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: November 13, 2002

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

ITEM DESCRIPTION:

1) Provide all actual journal entries (both debit and credit) associated with the [redacted] for 2001. Whereas the attached sheet shows an example, this request is for the actual amounts, as booked to: Account [redacted]
and Account [redacted]

TO: AUDIT MANAGER

DATE: 11/12/02

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) RAF-22 IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.158, 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)

Shannon Wagner
 (SIGNATURE AND TITLE OF RESPONDENT)
 State and Local Tax Accountant

(PSC/AUS 006 REVISED 2/95)

CONFIDENTIAL



GENERAL LEDGER DETAIL REPORT

DETAIL POSTINGS FOR PERIODS 01 THRU 12 ENDING 12/31/01

ACCOUNT NO./ PER DATE	JOURNAL	POSTING	REMARKS	BEGINNING BAL	DEBIT	CREDIT	NET CHANGE	ENDING BAL
40692-00-00								
01 01/24/01	MC-R0095			CK:000444				
01 01/31/01	AE-J0129							
02 02/26/01	MC-R0003			CK:000471				
02 02/28/01	AE-J0129							
03 03/27/01	MC-R0010			CK:000486				
03 03/31/01	AE-J0129							
04 04/30/01	AE-J0129							
04 04/30/01	MC-R0017			CK:000513				
05 05/25/01	MC-R0023			CK:000534				
05 05/31/01	AE-J0129							
06 06/28/01	MC-R0028			CK:000534				
06 06/30/01	AE-J0129							
06 06/30/01	AE-J0456							
06 06/30/01	AE-J0484							
07 07/27/01	MC-R0032			CK:000582				
07 07/31/01	AE-J0129							
07 07/31/01	AE-J0430							
08 08/30/01	MC-R0037			CK:000606				
08 08/31/01	AE-J0129							
08 08/31/01	AE-J0407							
08 08/31/01	AE-J0462							
09 09/27/01	MC-R0045			CK:000624				
09 09/30/01	AE-J0129							
10 10/30/01	MC-R0056			CK:000659				
10 10/31/01	AE-J0129							
11 11/29/01	MC-R0063			CK:000678				
11 11/30/01	AE-J0129							
11 11/30/01	AE-J0424							
12 12/26/01	MC-R0068			CK:000701				
12 12/31/01	AE-J0129							
REPORT TOTAL:								

11/12/02
 12/2/01
 RAF Audit
 Docket No: Undocketed
 Description: Response to Doc. Reg. 22
 Periods Ending December 31, 1999, 2000 and 2001
 Audit Control No. 02-217-1-1

CONFIDENTIAL



INTERSTATE FIBERNET, INC.

GENERAL LEDGER DETAIL REPORT

DETAIL POSTINGS FOR PERIODS 01 THRU 12 ENDING 12/31/01

ACCOUNT NO./ PER DATE	JOURNAL	POSTING	REMARKS	BEGINNING BAL	DEBIT	CREDIT	NET CHANGE	ENDING BAL
51256-00-00				.00				.00
01 01/31/01	AE-J0129		[REDACTED]		[REDACTED]			[REDACTED]
02 02/28/01	AE-J0129		[REDACTED]		[REDACTED]			[REDACTED]
03 03/31/01	AE-J0129		[REDACTED]		[REDACTED]			[REDACTED]
04 04/30/01	AE-J0129		[REDACTED]		[REDACTED]			[REDACTED]
05 05/31/01	AE-J0129		[REDACTED]		[REDACTED]			[REDACTED]
06 06/30/01	AE-J0129		[REDACTED]		[REDACTED]			[REDACTED]
07 07/31/01	AE-J0129		[REDACTED]		[REDACTED]			[REDACTED]
08 08/31/01	AE-J0129		[REDACTED]		[REDACTED]			[REDACTED]
09 09/30/01	AE-J0129		[REDACTED]		[REDACTED]			[REDACTED]
10 10/31/01	AE-J0129		[REDACTED]		[REDACTED]			[REDACTED]
11 11/30/01	AE-J0129		[REDACTED]		[REDACTED]	[REDACTED]		[REDACTED]
11 11/30/01	AE-J0424		[REDACTED]		[REDACTED]	[REDACTED]		[REDACTED]
12 12/31/01	AE-J0129		[REDACTED]		[REDACTED]	[REDACTED]		[REDACTED]
REPORT TOTAL:				.00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

11/20/02
MB
12/2/02

RAF Audit
Docket No: Undocketed
Description: Response to Doc. Req. 22
Periods Ending December 31, 1999, 2000 and 2001
Audit Control No. 02-217-1-1

CONFIDENTIAL



Interstate FiberNet, Inc. (TI448)

RAF Audit Periods Ending December 31, 1999, 2000 and 2001

Docket No: Undocketed Audit Control No. 02-217-1-1

Description: Doc. Reg. 23

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

TO: Shannon Wagner

UTILITY: Interstate FiberNet, Inc (TI448)

AUDIT MANAGER: Michael Buckley

PREPARED BY: Joseph Perdue

REQUEST NUMBER: RAF - 23

DATE OF REQUEST: November 12, 2002


AUDIT PURPOSE: Undocketed Audit of 1999, 2000 and 2001 Regulatory Assessment Fee Audit for Interstate FiberNet, Inc.

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: November 13, 2002

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1. 

TO: AUDIT MANAGER

DATE: 11/12/02

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) RAF-23 IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.158, 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)

Shannon Wagner
 (SIGNATURE AND TITLE/OF RESPONDENT)
 State and Local Tax Accountant

(PSC/AUS 006 REVISED 2/95)

CONFIDENTIAL



Memo

Date: 11/12/2002
To: Joseph Purdue
From: Shannon Wagner
RE: Request Number RAF-23



SW

11/20/02
 MB
 12/2/02

AMERICAN ASSOCIATION OF AUDITORS (AAAA)
 RAF Audit: Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Undocketed
 Audit Control No: 02-217-1-1
 Description: Response to Doc. Req. 73

CONFIDENTIAL



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

TO: Shannon Wagner

UTILITY: Interstate FiberNet, Inc (TI448) *12/14/02*

AUDIT MANAGER: Michael Buckley

PREPARED BY: Joseph Perdue

REQUEST NUMBER: RAF - 25

DATE OF REQUEST: December 4, 2002

AUDIT PURPOSE: Undocketed Audit of 1999, 2000 and 2001 Regulatory Assessment Fee Audit for Interstate FiberNet, Inc.

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: December 6, 2002

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1) Per the attached 

TO: AUDIT MANAGER

DATE: 12/4/02

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) RAF-25 IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 368.093, OR 387.156, 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)

Shannon Wagner
(SIGNATURE AND TITLE OF RESPONDENT)
State and Local Tax Accountant

(PSC/AUS 006 REVISED 2/95)

CONFIDENTIAL



Memo

12/9/0

Date: 12/04/2002
To: Joseph Perdue
From: Shannon Wagner
RE: Request RAF-25

[REDACTED]

[REDACTED]

[REDACTED]

SW

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Undocketed
 Audit Control No. 02-217-1-1
 Description:

CONFIDENTIAL



Interstate FiberNet, Inc
Regulatory Assessment Fee Compliance Audit
Twelve Month Periods Ending December 31, 1999, 2000 And 2001
Undocketed Audit Control No. 02-217-1-1

MB
12-2-02
12/2/02

Methods implemented for the years 1999, 2000 and 2001 by the company to compute revenues for the purpose of filing Regulatory Assessment Fee returns.

[REDACTED]

Interstate FiberNet, Inc
Regulatory Assessment Fee Compliance Audit
Twelve Month Periods Ending December 31, 1999, 2000 And 2001
Undocketed Audit Control No. 02-217-1-1

J
11/10/03

[REDACTED]

Conclusion

[REDACTED]

Note

All information, unless noted by auditors' signature, is considered provided by company for work papers: 41-1A.7 through 41-1A.35
41-1B.7 through 41-1B.33
41-1C.7 through 41-1C.42.

11/15/01

COMPANY: Interslate FiberNet, Inc (11448)
 SCHEDULE: 12 Months Ended December 31, 2001
 AUDITOR: Joseph Perdue

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: TB Revenue 2001.123

38
 11-1A-1

Line	Description	Per Filing		Per Audit		Audited Difference		Audited Difference Explanation
		Florida Gross Operating Revenue	Intrastate Revenue	Florida Gross Operating Revenue	Intrastate Revenue	Florida Gross Operating Revenue	Intrastate Revenue	
4	Leased Facilities & Circuits Services Total	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
5	Miscellaneous Services Total	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
6	Total Telephone Services	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
7	Less: Amounts Paid to Other Telecommunications Companies Total	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
8	Total Revenue For Regulatory Assessment Fee Calculation	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Note - 1
	Regulatory Assessment Fee (Total Gross Revenue * .0015)		[REDACTED]		[REDACTED]			
	Penalty for Late Payment (RAF * .05)		[REDACTED]		[REDACTED]			
	Interest for Late Payment (RAF * .01)		[REDACTED]		[REDACTED]			
	Total Amount Due		[REDACTED]		[REDACTED]			
	Amount Paid With Initial Filing		[REDACTED]		[REDACTED]			
	RAF Paid With Subsequent Payment		[REDACTED]		[REDACTED]			
	Penalty Paid With Subsequent Payment		[REDACTED]		[REDACTED]			
	Interest Paid With Subsequent Payment		[REDACTED]		[REDACTED]			
	Total Amount Paid		[REDACTED]		[REDACTED]			
	Balance Due				(\$3,559.15)			

Source: Total Balance as provided by company for the year 2001.

Note 1: [REDACTED]

SOURCE As Referenced
CONFIDENTIAL

COMPANY: Interstate Fibernet, Inc (T1448)
SCHEDULE: Revenue Calculation
PERIOD: 12 Months Ended December 31, 2001
AUDITOR: Joseph Perdue

DOCKET: Undocketed
CONTROL: 02-217-1-1
FILE: 2001 Rev Calc.123

1/15/03

Amount	Interstate	Intrastate
[REDACTED]	[REDACTED]	[REDACTED]
Total	[REDACTED]	[REDACTED]

Revenue Allocation Percentage	Interstate	Intrastate
Total	[REDACTED]	[REDACTED]
Allocation Percentage	[REDACTED]	[REDACTED]

Amount	Interstate	Intrastate
[REDACTED]	[REDACTED]	[REDACTED]
Total	[REDACTED]	[REDACTED]

Amount	Interstate	Intrastate
[REDACTED]	[REDACTED]	[REDACTED]
Total	[REDACTED]	[REDACTED]

Amount	Interstate	Intrastate
[REDACTED]	[REDACTED]	[REDACTED]
Total	[REDACTED]	[REDACTED]

[REDACTED]	[REDACTED]
Total	[REDACTED]
Total FI Gross Operating	[REDACTED]

Source: Trial Balance as provided by company for the year 2001.

Note: [REDACTED]

SOURCE *As Referenced*
CONFIDENTIAL

COMPANY: Interstate Fibernet, Inc (TI448)
 SCHEDULE: [REDACTED]
 PERIOD: 12 Months Ended December 31, 2001
 AUDITOR: Joseph Perdue

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: 2001 Owned-Offnet.123

JP
 11/25/02

Account Number	Description	Amount	Explanation
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total Owned Revenue per TB			Note A.7

MB
 12/2/02

Account Number	Description	Amount	Explanation
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total Offnet Revenue per TB			A.7 / 1A.6b

Source: Trial Balance provided by company in response to Document Request #2.

Note: [REDACTED]

Note - 1: [REDACTED]

SOURCE *As Referenced*
CONFIDENTIAL

40
 4-1A.3

COMPANY: Interstate Fibernet, Inc (TI448)
SCHEDULE: [REDACTED]
PERIOD: 12 Months Ended December 31, 2001
AUDITOR: Joseph Perdue

DOCKET: Undocketed
CONTROL: 02-217-1-1
FILE: 2001 FPL Managed Rev.123

P. Nestor
MB
12/2/02

January	14.11	[REDACTED]
February		[REDACTED]
March		[REDACTED]
April		[REDACTED]
May		[REDACTED]
June		[REDACTED]
July		[REDACTED]
August	14.12	[REDACTED]
September		[REDACTED]
October		[REDACTED]
November		[REDACTED]
December		[REDACTED]
		\$0.00

.7 / 14.12

Source: [REDACTED]

Note: [REDACTED]

SOURCE *As referenced*

CONFIDENTIAL

41
41-14.4

COMPANY: Interstate Fibernet, Inc (TI448)
SCHEDULE: [REDACTED]
PERIOD: 12 months ended December 31, 2001
AUDITOR: Joseph Perdue

DOCKET: Undocketed
CONTROL: 02-217-1-1
FILE: 2001 Unallocated Rev.123

11/5/03

Account Number	Account Description	Amount	Explanation
[REDACTED]	[REDACTED]	[REDACTED]	Note
[REDACTED]	[REDACTED]	[REDACTED]	Note
[REDACTED]	[REDACTED]	[REDACTED]	Note
[REDACTED]	[REDACTED]	[REDACTED]	Note Note
[REDACTED]	[REDACTED]	[REDACTED]	Note
[REDACTED]	[REDACTED]	[REDACTED]	Note - 1 Note - 1 Note - 1
Total		[REDACTED]	A. 2

Source: Trial Balance as provided by company for the year 2001.

Note: Excluded amounts are detailed in response to Document Request #4 as not pertaining to Florida Revenue.

Note - 1: Excluded amounts are not income relevant to RAF calculations.

CONFIDENTIAL

412
41-1A.5

COMPANY: Interstate Fibernet, Inc (T1448)
SCHEDULE: [REDACTED]
PERIOD: 12 Months Ended December 31, 2001
AUDITOR: Joseph Perdue

DOCKET: Undocketed
CONTROL: 02-217-1-1
FILE: 2001 Access Charges.123

P 11/25/02
MO
2/2/02

Description	January	June	July	December	Total	Intrastate
Total	[REDACTED]					[REDACTED]
Less: Taxes	[REDACTED]					[REDACTED]
Late Fee	[REDACTED]					[REDACTED]
Total Applicable Charges	[REDACTED]					[REDACTED]
Less: Colo - All Intrastate	[REDACTED]					[REDACTED]
Charges to Allocate	[REDACTED]					[REDACTED]
Co. provided Intrastate %	[REDACTED]					[REDACTED]
% Intrastate Access Charge	[REDACTED]					[REDACTED]
Total Access Charge	[REDACTED]					[REDACTED]

Expense	Gross Amount	Intrastate
[REDACTED]	[REDACTED]	14.1

Source: Florida charges paid to other telecom carriers as provided by company for the year 2001.

Note: Figures are based on company provided year 2001 methodology.

~~SOURCE As Referenced~~
CONFIDENTIAL

413
41-1A-6

COMPANY: Interstate Fibernet, Inc (T1448)
 SCHEDULE: Random Sample of Invoices
 PERIOD: 12 Months Ended December 31, 2001
 AUDITOR: Joseph Perdue

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: 2001 Invoice Request.123

Document Request 7

12/1/02

Band Info	Company	X-C Name	Bill Date	Total Current Charges	Supported	Unsupported
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1A.28	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1A.29	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1A.30	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1A.31	[REDACTED]	[REDACTED]

Sample Percent Supported 93.01%

	Total Current Charges	Supported	Unsupported
2001	[REDACTED]	[REDACTED]	[REDACTED]
2000	[REDACTED]	[REDACTED]	[REDACTED]
1999	[REDACTED]	[REDACTED]	[REDACTED]

Sample Total Percent Supported [REDACTED]

Source: Florida Charges Paid to Other Telecom Carriers (W/P 41-1A.28 through 41-1A.31.)

SOURCE *As referenced*
CONFIDENTIAL

44
 41-1A.6a

COMPANY: Interstate Fibernet, Inc (T1448)
 SCHEDULE: [REDACTED]
 PERIOD: 12 Months Ended December 31, 2001
 AUDITOR: Joseph Perdue

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: Implement 2001 Method, 123

1/15/03

	Amount	Interstate	Intrastate
Total	14.5	[REDACTED]	[REDACTED]
FL Interstate %	14.7	[REDACTED]	[REDACTED]
FL Intrastate %	14.9	[REDACTED]	[REDACTED]
Total			

	Amount	Interstate	Intrastate
Total	14.3	[REDACTED]	[REDACTED]
FL Interstate %	14.7	[REDACTED]	[REDACTED]
FL Intrastate %	14.9	[REDACTED]	[REDACTED]
Total			

	Amount	Interstate	Intrastate
Total	14.4	[REDACTED]	[REDACTED]
FL Interstate %	14.7	[REDACTED]	[REDACTED]
FL Intrastate %	14.6	[REDACTED]	[REDACTED]
Total			

	Amount	Interstate	Intrastate
Total	14.5	[REDACTED]	[REDACTED]
FL Interstate %	14.7	[REDACTED]	[REDACTED]
FL Intrastate %	14.9	[REDACTED]	[REDACTED]
Total			

Month	Amount
January	14.1
February	[REDACTED]
March	[REDACTED]
April	[REDACTED]
May	[REDACTED]
June	[REDACTED]
July	[REDACTED]
August	[REDACTED]
September	14.12
October	[REDACTED]
November	[REDACTED]
December	[REDACTED]
Total	[REDACTED]

Miscellaneous Service			
	Interstate	Intrastate	Total
Divide by	14.16	[REDACTED]	[REDACTED]

	Amount	Interstate	Intrastate
Total	14.9	[REDACTED]	[REDACTED]
FL Interstate %	[REDACTED]	[REDACTED]	[REDACTED]
FL Intrastate %	[REDACTED]	[REDACTED]	[REDACTED]
Total			

	Interstate	Intrastate	Total
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total	[REDACTED]	[REDACTED]	[REDACTED]
Total FI Gross Operating	[REDACTED]	[REDACTED]	[REDACTED]

Source: Trial Balance as provided by company for the year 2001.

Note: Figures are based on company provided year 2001 methodology.

SOURCE As Referenced

CONFIDENTIAL

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41-14-103

Account Number	Account Description	Amount	Allowed	Disallowed	Explanation
51290-00-00					Note
51300-00-00					
51400-00-00					
61500-00-00					
61600-00-00					Note
51700-00-00					
51710-00-00					
51800-00-00					Note
51900-00-00					Note
52000-00-00					Note
52500-00-00					
53000-00-00					
53010-00-00					Note
53100-00-00					Note
53100-01-00					
53150-01-00					
53180-01-00					
53185-01-00					
53190-01-00					
53192-01-00					
53194-01-00					
53195-01-00					
53198-01-00					Note
53200-00-00					
53200-01-00					
53200-10-05					
53300-00-00					
53400-00-00					
53400-01-00					
53405-01-00					
53420-01-00					
53421-01-00					
53422-01-00					
53423-01-00					
53440-01-00					
53442-01-00					
53450-01-00					
53460-01-00					
53470-01-00					
53480-01-00					
54000-00-00					Note - 1
54000-01-00					Note - 1
54005-00-00					Note - 1

Source: Trial Balance as provided by company for the year 2001.

Note: Excluded amounts are detailed in response to Document Request #4 as not pertaining to Florida Revenue.

Note - 1: Excluded amounts are not income relevant to RAF calculations.

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Additional Revenue Allocation			
Amount	Interstate	Intrastate	
Total			
FL Interstate %			
FL Intrastate %			
Total			
FL Gross Operating Rev Increase			

Additional Revenue Allocation (Disallowed)			
Amount	Interstate	Intrastate	
Total			
FL Interstate %			
FL Intrastate %			
Total			
FL Gross Operating Rev Decrease			

SOURCE As Referred
CONFIDENTIAL

Interstate Fibernet, Inc.
 Calculations for FL IXC Regulatory Assessment Fee Return
 December 31, 2001

11/19/02
 mB 12/2/02

Total	Intrastate	Interstate	
[REDACTED]	14.8 [REDACTED]	[REDACTED]	2335.81
[REDACTED]	14.8 [REDACTED]	[REDACTED]	25.677
[REDACTED]	14.8 [REDACTED]	[REDACTED]	210465.777
[REDACTED]	14.8 [REDACTED]	[REDACTED]	215.977
	Total [REDACTED]		

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Unaudited Audit Control No. 02-217-1-1
 Description: Documentation Provided via Bridge 2

CONFIDENTIAL (PBC)

Interstate Fibernet, Inc.
 Calculations for FL IXC Regulatory Assessment Fee Return
 December 31, 2001

P 11/19/0
 v8 12/2/02

[REDACTED]	1A.13	[REDACTED]	1A.13	[REDACTED]	
[REDACTED]	1A.14	[REDACTED]	1A.14	[REDACTED]	1A.17/1B.2/11
[REDACTED]	/1A.14	[REDACTED]	1A.9 X	[REDACTED]	12.2/
[REDACTED]	X1A.9	[REDACTED]		[REDACTED]	1A.6b 1B.6b 12.6b
[REDACTED]	1A.13	[REDACTED]	1A.13	[REDACTED]	
[REDACTED]	/1A.14	[REDACTED]	1A.14	[REDACTED]	1A.17/1B.2/11
[REDACTED]	X1A.9	[REDACTED]	1A.9 X	[REDACTED]	12.2/
[REDACTED]		[REDACTED]		[REDACTED]	1A.6b 1B.6b 12.6b
<u>Total FL Intrastate</u>		[REDACTED]		[REDACTED]	
[REDACTED]		[REDACTED]		[REDACTED]	4.7
[REDACTED]		[REDACTED]		[REDACTED]	4.7
[REDACTED]		[REDACTED]		[REDACTED]	4.7
[REDACTED]		[REDACTED]		[REDACTED]	4.7

RAF Audit: Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Undocketed
 Audit Control No: E-217-1-1
 Description: Accession Provided Via DocKey 2

CONFIDENTIAL



ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
REVENUES			
51200-00-00	[REDACTED]		
51201-00-00	[REDACTED]		
51202-00-00	[REDACTED]		
51205-00-00	[REDACTED]		
51210-00-00	[REDACTED]		
51211-00-00	[REDACTED]		
51212-00-00	[REDACTED]		
51213-00-00	[REDACTED]		
51214-00-00	[REDACTED]		
51215-00-00	[REDACTED]		
51216-00-00	[REDACTED]		
51217-00-00	[REDACTED]		
51250-00-00	[REDACTED]		
51251-00-00	[REDACTED]		
51252-00-00	[REDACTED]		
51255-00-00	[REDACTED]		
51256-00-00	[REDACTED]		
51257-00-00	[REDACTED]		
51260-00-00	[REDACTED]		
51280-00-00	[REDACTED]		
51285-00-00	[REDACTED]		
51290-00-00	[REDACTED]		
51300-00-00	[REDACTED]		
51300-00-00	[REDACTED]		
51500-00-00	[REDACTED]		
51600-00-00	[REDACTED]		
51700-00-00	[REDACTED]		
51710-00-00	[REDACTED]		
51800-00-00	[REDACTED]		
51900-00-00	[REDACTED]		
52000-00-00	[REDACTED]		
52500-00-00	[REDACTED]		
53000-00-00	[REDACTED]		
53010-00-00	[REDACTED]		
53100-00-00	[REDACTED]		
53100-01-00	[REDACTED]		
53150-01-00	[REDACTED]		
53180-01-00	[REDACTED]		
53185-01-00	[REDACTED]		
53190-01-00	[REDACTED]		
53192-01-00	[REDACTED]		
53194-01-00	[REDACTED]		
53195-01-00	[REDACTED]		
53196-01-00	[REDACTED]		
53200-00-00	[REDACTED]		
53200-01-00	[REDACTED]		
53200-10-05	[REDACTED]		
53300-00-00	[REDACTED]		
53400-00-00	[REDACTED]		
53400-01-00	[REDACTED]		
53405-01-00	[REDACTED]		

11/19/01
MIS
12/2/02

don't include in journal

RAF Audit - Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed
Audit Control No. 02-217-1-1
Description: Decommunications Provided Via Dec Reg. 2

CONFIDENTIAL

PBC

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
REVENUES			
53420-01-00	[REDACTED]		[REDACTED]
53421-01-00	[REDACTED]		[REDACTED]
53422-01-00	[REDACTED]		[REDACTED]
53423-01-00	[REDACTED]		[REDACTED]
53440-01-00	[REDACTED]		[REDACTED]
53442-01-00	[REDACTED]		[REDACTED]
53450-01-00	[REDACTED]		[REDACTED]
53460-01-00	[REDACTED]		[REDACTED]
53470-01-00	[REDACTED]		[REDACTED]
53480-01-00	[REDACTED]		[REDACTED]
54000-00-00	[REDACTED]		[REDACTED]
54000-01-00	[REDACTED]		[REDACTED]
54005-00-00	[REDACTED]		[REDACTED]
	REVENUES:	[REDACTED]	[REDACTED]
	REPORT TOTAL:	[REDACTED]	[REDACTED]

11/19/01
 12/2/01
 RAJ Audit Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Unlocked
 Audit Control No: 02-217-1-1
 Description: Balance Sheet Provided to RAJ
 Provided to RAJ

CONFIDENTIAL



GENERAL LEDGER DETAIL REPORT

DETAIL POSTINGS FOR PERIODS 01 THRU 12 ENDING 12/31/01

ACCOUNT NO./ PER DATE	JOURNAL POSTING	REMARKS	BEGINNING BAL	DEBIT	CREDIT	NET CHANGE	ENDING BAL
51280-00-00		MANAGED REVENUE	.00				.00
01 01/31/01		[REDACTED]					
01 01/31/01		[REDACTED]					
01 01/31/01		[REDACTED]					
01 01/31/01		[REDACTED]					
01 01/31/01		[REDACTED]					
01 01/31/01		[REDACTED]					
01 01/31/01		[REDACTED]					
01 01/31/01		[REDACTED]					
01 01/31/01		[REDACTED]					
01 01/31/01		[REDACTED]					
01 01/31/01		[REDACTED]					
01 01/31/01		[REDACTED]					
02 02/28/01		[REDACTED]					
02 02/28/01		[REDACTED]					
02 02/28/01		[REDACTED]					
02 02/28/01		[REDACTED]					
02 02/28/01		[REDACTED]					
02 02/28/01		[REDACTED]					
02 02/28/01		[REDACTED]					
03 03/31/01		[REDACTED]					
03 03/31/01		[REDACTED]					
03 03/31/01		[REDACTED]					
03 03/31/01		[REDACTED]					
03 03/31/01		[REDACTED]					
03 03/31/01		[REDACTED]					
03 03/31/01		[REDACTED]					
03 03/31/01		[REDACTED]					
04 04/30/01		[REDACTED]					
04 04/30/01		[REDACTED]					
04 04/30/01		[REDACTED]					
04 04/30/01		[REDACTED]					
04 04/30/01		[REDACTED]					
04 04/30/01		[REDACTED]					
04 04/30/01		[REDACTED]					
04 04/30/01		[REDACTED]					
05 05/31/01		[REDACTED]					
05 05/31/01		[REDACTED]					
05 05/31/01		[REDACTED]					
05 05/31/01		[REDACTED]					
05 05/31/01		[REDACTED]					
05 05/31/01		[REDACTED]					
05 05/31/01		[REDACTED]					
05 05/31/01		[REDACTED]					
05 05/31/01		[REDACTED]					
06 06/30/01		[REDACTED]					
06 06/30/01		[REDACTED]					
06 06/30/01		[REDACTED]					
06 06/30/01		[REDACTED]					
06 06/30/01		[REDACTED]					
06 06/30/01		[REDACTED]					
06 06/30/01		[REDACTED]					
06 06/30/01		[REDACTED]					
07 07/31/01		[REDACTED]					
07 07/31/01		[REDACTED]					
07 07/31/01		[REDACTED]					
07 07/31/01		[REDACTED]					
07 07/31/01		[REDACTED]					
07 07/31/01		[REDACTED]					
07 07/31/01		[REDACTED]					
07 07/31/01		[REDACTED]					
07 07/31/01		[REDACTED]					

RAV Audit Periods Ending December 31, 1999, 2000 and 2001
 Doc# 1191
 8/2/01

CONFIDENTIAL (PBC)

Totals in one as well as all highlighting
 are provided by company Piper

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ACCOUNT NO./	PER DATE	JOURNAL POSTING	REMARKS	BEGINNING BAL	DEBIT	CREDIT	NET CHANGE	ENDING BAL
51280-00-00		MANAGED REVENUE		(Continued)				
07	07/31/01		[REDACTED]					
07	07/31/01		[REDACTED]					
08	08/31/01		[REDACTED]					
08	08/31/01		[REDACTED]					
08	08/31/01		[REDACTED]					
08	08/31/01		[REDACTED]					
08	08/31/01		[REDACTED]					
08	08/31/01		[REDACTED]					
08	08/31/01		[REDACTED]					
08	08/31/01		[REDACTED]					
08	08/31/01		[REDACTED]					
08	08/31/01		[REDACTED]					
08	08/31/01		[REDACTED]					
08	08/31/01		[REDACTED]					
09	09/30/01		[REDACTED]					
09	09/30/01		[REDACTED]					
09	09/30/01		[REDACTED]					
09	09/30/01		[REDACTED]					
09	09/30/01		[REDACTED]					
09	09/30/01		[REDACTED]					
09	09/30/01		[REDACTED]					
09	09/30/01		[REDACTED]					
09	09/30/01		[REDACTED]					
09	09/30/01		[REDACTED]					
10	10/31/01		[REDACTED]					
10	10/31/01		[REDACTED]					
10	10/31/01		[REDACTED]					
10	10/31/01		[REDACTED]					
10	10/31/01		[REDACTED]					
10	10/31/01		[REDACTED]					
10	10/31/01		[REDACTED]					
10	10/31/01		[REDACTED]					
10	10/31/01		[REDACTED]					
10	10/31/01		[REDACTED]					
10	10/31/01		[REDACTED]					
10	10/31/01		[REDACTED]					
11	11/30/01		[REDACTED]					
11	11/30/01		[REDACTED]					
11	11/30/01		[REDACTED]					
11	11/30/01		[REDACTED]					
11	11/30/01		[REDACTED]					
11	11/30/01		[REDACTED]					
11	11/30/01		[REDACTED]					
11	11/30/01		[REDACTED]					
12	12/31/01		[REDACTED]					
12	12/31/01		[REDACTED]					
12	12/31/01		[REDACTED]					
12	12/31/01		[REDACTED]					
12	12/31/01		[REDACTED]					
12	12/31/01		[REDACTED]					
12	12/31/01		[REDACTED]					
12	12/31/01		[REDACTED]					
REPORT TOTAL:								

CONFIDENTIAL



All highlights was provided by company

Pulitzer

41-1A.12

DocId: 31114...
 Audit Control No. 0727...

IP
MIA/13
2/28/2002

REVENUE BY ROUTE
YEAR 01

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53

41-1-A.12

		CA	GA	D	IA	MO	OH	PA	SO
	INTRA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTER	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTRA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTER	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTRA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTER	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTRA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTER	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTRA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTER	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTRA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTER	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTRA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTER	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTRA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTER	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTRA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTER	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTRA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTER	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTRA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTER	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTRA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTER	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTRA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTER	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	INTRA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

WIC/11/02

OK

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All notes on this page were provided by company

P. Paloz

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[REDACTED]

[REDACTED]

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11/1/01
NB
10/1/02

REVENUE BY ROUTE
YEAR 01

IPN1054B 2/28/2002

14:54:15 PAGE 2

54
11-1A.14

CA 1 D 2 HO 3 ON 4 FA 5 SEP 6 EA 7

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INTER
INTER
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[REDACTED]

See spreadsheet for calculations.

[REDACTED]

All notes and totals are provided by company

11/21/02

PBC

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Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: ~~Documentable~~ Documentable Doc. Reg. 2



Note is provided
by company

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55
41-1415

002

Date: 2/01/01
Time: 4:46:17

11/14
12/1/02

Intrastate Revenue for January 2001

Docket No: Undocketed
Audit Control No. 02-217-1-1
Description: Documentation Provided via Doc. Reg. 2
IQINR01P

Commid #	Name	State	Calls	Minutes	Revenue	PIF
DD008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

52
41-A.16

From 2000 return
Est. Total Florida Operating Revenue

[REDACTED]

All rates, highlighting
calculations, & listing
was provided by
Company.

11/21/02

14.17 +
 14.18 +
 14.19 +
 14.20 +
 14.21 +
 14.22 +
 14.23 +
 14.24 +
 14.25 +
 14.26 +
 14.27 +
 A1
 *14.1 / 14.66

01/21/02 MON 11:28 FAX 2562418890 ITC DELTACOM

CONFIDENTIAL (PBC)

01/21/02 MON 11:28 FAX 2562416890

ITC DELTACOM

003

Date: 1/01/01
Time: 15:07:03

Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Deskset No: Undocketed Audit Control No. 02-217-1-1
Description: Secured by provider with date 2-7

MA 11/9
12-19-0

Commid #	Name
00000000	[REDACTED]
00000000	[REDACTED]
00000000	[REDACTED]

Intrastate Revenue for February 2001

IQRNR01P 1

State	Calls	Minutes	Revenue	PIP
[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]

4.16

CONFIDENTIAL (PBC)

57

41-14.17

01/21/02 MON 11:28 FAX 2562476890

ITC DELTACOM

004

Date: 4/02/01
Time: 17:55:22

Intrastate Revenue for March 2001

1QINR01P 1

Commid # *11/19/0*
 00006000
 00008000
 00009000

State	Cells	Minutes	Revenue	PIF
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Interstate FiberNet, Inc. (TI448)
 RAF Audit Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Unlocked Audit Control No. 02-217-1-1
 Description: *See memo 11/19/0*

CONFIDENTIAL (PBC)

58
4-1-14, 18

Date: 5/01/01
Time: 19:03:37

Corrid #
00000000
00000000
00000000
00000000

11/11
M/S
Name

State	Cells	PIID	Att
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

ITC DELTACOM

01/21/02 MON 11:28 FAX 2582418890

Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Audit Control No. 02-217-1-1
Docket No: Undocketed
Description: ~~Discussions~~ Via Disc. Reg. Z

CONFIDENTIAL (PBC)

14001

Time: 2:27:27

Commid # Name

00008000
00008000
00008000

State	Name	State	Name
[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]

ITC DELTACOM

01/21/02 MON 11:28 FAI 2582418890

Interstate FiberNet, Inc. (TI448)
RAP Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Unfiled Audit Control No. 02-217-1-1
Description: ~~Delaware~~ U.S.A. Sec. 2, g. Z

CONFIDENTIAL (PBC)

0000

Date: 7/01/01
Time: 6:38:24

11/11
NMB
12/18

CommId #
00008000
00008000
00008000

State	Call	Balance
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

ITC DELTACOM

01/21/02 MON 11:29 FAX 2562416890

Interstate FiberNet, Inc. (TI448)
Periods Ending December 31, 1999, 2000 and 2001
RAF Audit Audit Control No. 02-217-1-1
Docket No. Undocketed
Description: December 2001 via Sec. Reg. 1

CONFIDENTIAL (PBC)

01008

ITC DELIACOM

01/21/02 MON 11:29 FAX 2562416880

Date: 8/01/01
Time: 3:01:39

Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Decommissioned via Reg. 2

10/11/01
M.G.
12/14/02

Intrastate Revenue for July 2001

IQINR01P 1

Commid #	Name	State	Calls	Minutes	Revenue	FIP
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

A.No

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62
41-1A-22

01/21/02 MON 11:29 FAX 2582418880

ITC DELTACOM

0003

Date: 9/04/01
Time: 12:23:25

Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: ~~Delaware~~ Del. Reg. Z

B
M/A/L
M/S
12/15/02

Comid #	Name
00008000	[REDACTED]
00008000	[REDACTED]
00008000	[REDACTED]

Intrastate Revenue for August 2001

IQINR01P 1

State	Calls	Minutes	Revenue	PIP
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

4.16

CONFIDENTIAL



63

41-1-1,23

01/21/02 MON 11:28 FAX 2562416880

ITC DELIACOM

010

Date: 10/01/01
Time: 4:26:40

Comid #

00008000

00008000

00008000

Interstate FiberNet, Inc. (II448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: December 2001

11/19/01
MMB
12/10/00

Intrastate Revenue for September 2001

IQJNR01P 1

State

Calls

Minutes

Revenue

PIF

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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64
41-1A.24

01/21/02 MON 11:29 FAX 2562416890

ITC DELTACOM

011

Date: 11/01/01
Time: 3:23:51

Interstate FiberNet, Inc. (11448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-2174-1
Description: Dec 2000 114 Dec. 2000

11/14/01
MP
10/8/02

Intrastate Revenue for October 2001

101NR01P

Comid #	Name	State	Calls	Minutes	Revenue	PIF
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

CONFIDENTIAL



45
41-1A:25

01/21/02 MON 11:29 FAX 2562416890

ITC DELTACOM

01

Date: 12/01/01
Time: 3:34:53

Commid #	Name
DD008000	[REDACTED]
00008000	[REDACTED]
00008000	[REDACTED]

Interstate FiberNet, Inc. (TI448)
 RAF Audit Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Undocketed Audit Control No. 02-217-1-1
 Description: Interstate FiberNet, Inc. U.S. Base. Reg. Z

MB
 12/01/01

Interstate Revenue for November 2001

State	Call	Minutes	Revenue	PIF
[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]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

10100001P 1

CONFIDENTIAL



66
 41-14,26

01/21/02 MON 11:30 FAX 2582418880

ITC DELTACOM

013

Date: 1/01/02
Time: 3:39:39

Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: See attached USA Doc. 2

M/1/01
MB
12/2-10

Intrastate Revenue for December 2001

Comid #	Name	State	Calls	Minutes	Revenue	PIF
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

IQINR01P

CONFIDENTIAL



67

41-14.27

Interstate Fibernet, Inc.
 Florida Charges Paid to Other Telecom Carriers
 7/01/01-12/31/01

FL	IF	[REDACTED]	07-JUL-01	[REDACTED]
FL	IF	[REDACTED]	07-AUG-01	[REDACTED]
FL	IF	[REDACTED]	07-SEP-01	[REDACTED]
FL	IF	[REDACTED]	07-OCT-01	[REDACTED]
FL	IF	[REDACTED]	07-NOV-01	[REDACTED]
FL	IF	[REDACTED]	07-DEC-01	[REDACTED]
FL	IF	[REDACTED]	08-JUL-01	[REDACTED]
FL	IF	[REDACTED]	07-AUG-01	[REDACTED]
FL	IF	[REDACTED]	07-SEP-01	[REDACTED]
FL	IF	[REDACTED]	07-OCT-01	[REDACTED]
FL	IF	[REDACTED]	07-NOV-01	[REDACTED]
FL	IF	[REDACTED]	07-DEC-01	[REDACTED]
FL	IF	[REDACTED]	28-JUL-01	[REDACTED]
FL	IF	[REDACTED]	18-OCT-01	[REDACTED]
FL	IF	[REDACTED]	09-JUL-01	[REDACTED]
FL	IF	[REDACTED]	09-OCT-01	[REDACTED]
FL	IF	[REDACTED]	28-NOV-01	[REDACTED]

Handwritten notes:
 12/2/01
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 12/2/01
 12/2/01

[REDACTED]

[REDACTED] *Intrastate*

[REDACTED] *F-2*
 [REDACTED] *F-3*

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(PBC)

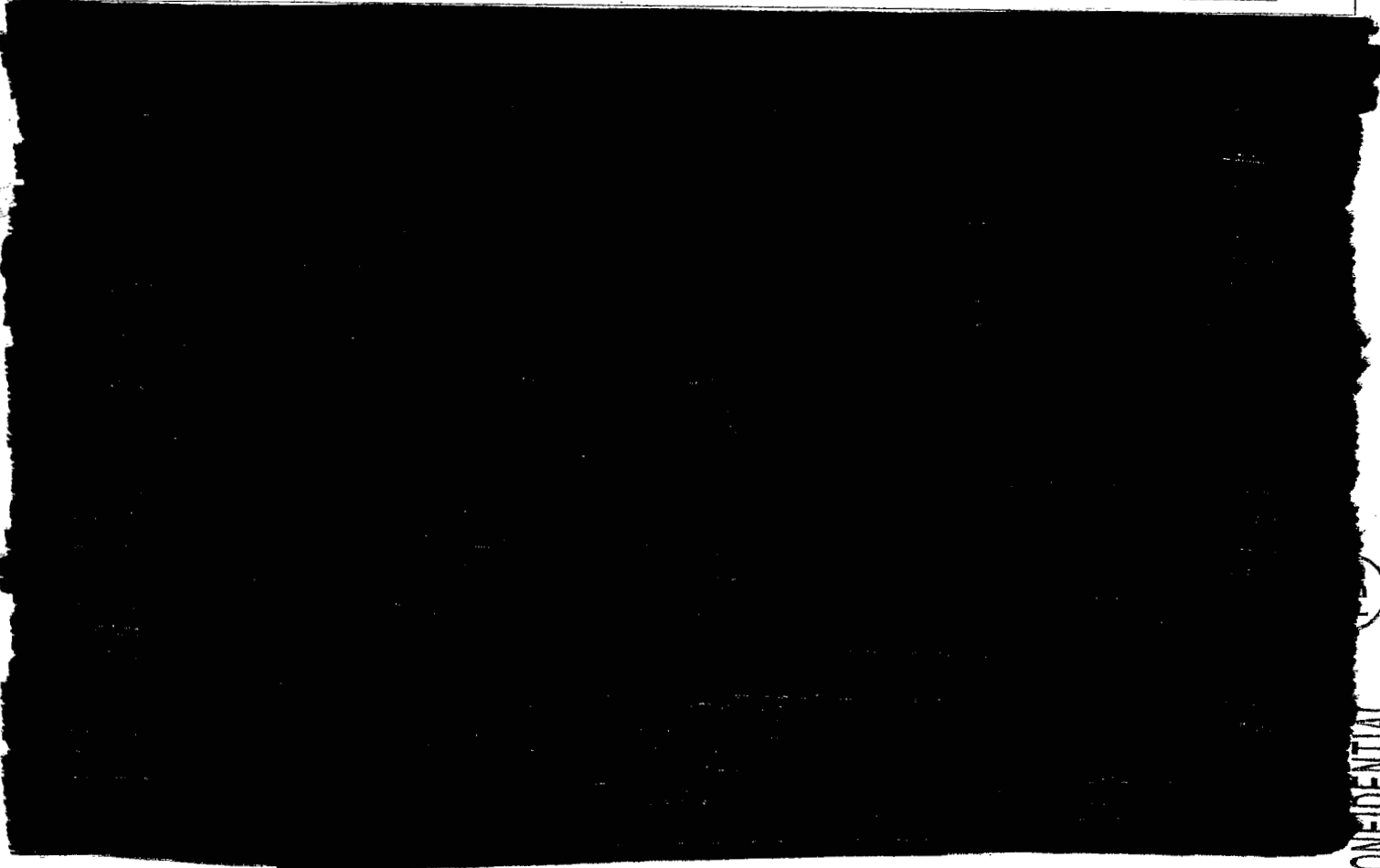
Docket No. Unlocked
 Audit Control No. 02-217-1-1
 Description: [REDACTED] via Doc. Reg. 2

Intrastate FiberNet, Inc. - Lessee
December 2001

M.B.
12/1/02

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Documentation via Doc Reg. 2

Lessor	Type	Location	Lease Start Date	Lease Term Date	Current Monthly Rentals	Annual Rental	GL Acct#	Thru 12/31 Rent Exp	AR				
									2002	2003	2004	2005	2006



CONFIDENTIAL

72
411-14.325

MB
12/15/02

Lessor	Type	Location	Lease	Lease	Current	Annual	Thru	AB						
			Start	Term	Monthly				12/01	Remaining				
			Date	Date	Rental	Rental	GL Acct#	Rent Exp	2002	2003	2004	2005	2006	Years

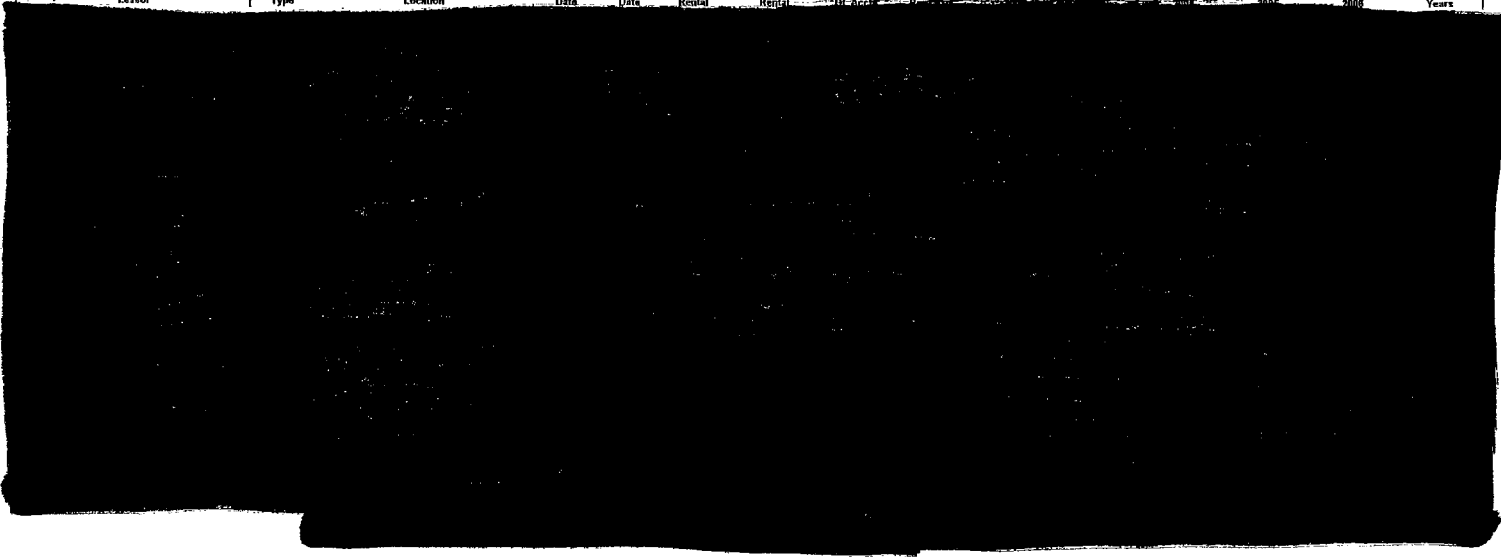
CONFIDENTIAL

73

41-1A133

M.B.
12/16/01

Lessor	Type	Location	Lease Start Date	Lease Term Date	Current Monthly Rental	Annual Rental	Thru 12/01	All Remaining Years
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Auditor's Profitable Calculation



CONFIDENTIAL

74
41-14,34

Interstate FiberNet, Inc. (TI448)

RAF Audit Periods Ending December 31, 1999, 2000 and 2001

Docket No: Undocketed Audit Control No. 02-217-1-1

Description: Support Interstate charges to vica. Doc. By 8

Memo

11/25/02
MB
12/2/02

Date: 11/21/2002
To: Joseph Purdue
From: Shannon Wagner
RE: Request Number RAF-8



SW

CONFIDENTIAL



75
41-14.35

COMPANY: Interstate Fibernet, Inc (T1416)
 SCHEDULE:
 PERIOD: 12 Months Ended December 31, 2000
 AUDITOR: Joseph Perdue

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: TB Revenue 2000.123

76
41-B.1

Line	Description	Per Filing		For Audit		Auditor Difference		Auditor Difference
		Florida Gross Operating Revenue	Intrastate Revenue	Florida Gross Operating Revenue	Intrastate Revenue	Florida Gross Operating Revenue	Intrastate Revenue	
4	Leased Facilities & Circuits Services Total	18,114						
5	Miscellaneous Services Total	15,000						
6	Total Telephone Services							
7	Less: Amounts Paid to Other Telecommunications Companies Total	18,700						
8	Total Revenue For Regulatory Assessment Fee Calculation							Note
	Regulatory Assessment Fee (Total Gross Revenue * .0015)							
	Penalty for Late Payment (RAF * .05)							
	Interest for Late Payment (RAF * .01)							
	Total Amount Due							
	Amount Paid With Initial Filing							
	RAF Paid With Subsequent Payment							
	Penalty Paid With Subsequent Payment							
	Interest Paid With Subsequent Payment							
	Total Amount Paid							
	Balance Due							

Source: Trial Balance as provided by company for the year 2000.

Note: [REDACTED]

COMPANY: Interstate Fibemet, Inc (T1448)
 SCHEDULE: Revenue Calculation
 PERIOD: 12 Months Ended December 31, 2000
 AUDITOR: Joseph Perdue

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: 2000 Rev Calc. 123

1/15/03

	Amount	Interstate	Intrastate
Total	18.3		
FL Interstate %	14.7		
FL Intrastate %	14.4		
Total			

Revenue Allocation Percentage	
Owned	
Offnet	
Allocation Percentage	

	Amount	Interstate	Intrastate
Total			
FL Interstate %			
FL Intrastate %	14.1		
Total			

	Amount	Interstate	Intrastate
Total	18.4		
FL Interstate %	14.1		
FL Intrastate %	14.4		
Total			

	Amount	Interstate	Intrastate
Total	18.5		
FL Interstate %			
FL Intrastate %			
Total			

Owned	\$7,745,648.85
Offnet	\$34,431.57
FPL	\$65,014.30
Add'l Rev Allocation	\$839,579.72
Total	\$8,704,674.44
Total FI Gross Operating	

Source: Trial Balance as provided by company for the year 2000.

Note: Figures are based on company provided year 2001 methodology.

COMPANY: Interstate Fibernet, Inc (T1448)
SCHEDULE: Owned and Offnet Revenue
PERIOD: 12 Months Ended December 31, 2000
AUDITOR: Joseph Perdue

DOCKET: Undocketed
CONTROL: 02-217-1-1
FILE: 2000 Owned-Offnet.123
11/25/02
12/2/02

Account Number	Description	Amount	Explanation
51200-00-00	[REDACTED]	[REDACTED]	
51205-00-00	[REDACTED]	[REDACTED]	
51210-00-00	[REDACTED]	[REDACTED]	
51211-00-00	[REDACTED]	[REDACTED]	
51212-00-00	[REDACTED]	[REDACTED]	
51214-00-00	[REDACTED]	[REDACTED]	
51250-00-00	[REDACTED]	[REDACTED]	
51255-00-00	[REDACTED]	[REDACTED]	Note
51257-00-00	[REDACTED]	[REDACTED]	
51260-00-00	[REDACTED]	[REDACTED]	

Account Number	Description	Amount	Explanation
51201-00-00	[REDACTED]	[REDACTED]	
51202-00-00	[REDACTED]	[REDACTED]	
51213-00-00	[REDACTED]	[REDACTED]	
51215-00-00	[REDACTED]	[REDACTED]	
51216-00-00	[REDACTED]	[REDACTED]	
51217-00-00	[REDACTED]	[REDACTED]	
51251-00-00	[REDACTED]	[REDACTED]	
51252-00-00	[REDACTED]	[REDACTED]	

Source: Trial Balance provided by company in response to Document Request #2.

Note: Per company response to Document Request # 4, [REDACTED]

Note - 1: Figures are based on company provided year 2001 methodology

SOURCE As Referenced

CONFIDENTIAL

78
41-18.3

COMPANY: Interstate Fibernet, Inc (TI448)
 SCHEDULE: [REDACTED]
 PERIOD: 12 Months Ended December 31, 2000
 AUDITOR: Joseph Perdue

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: 2000 FPL Managed Rev.123

Interstar
M.B.
12/12/02

FPL Portion of GL #51286	
January	13.10
February	
March	
April	
May	
June	
July	
August	
September	
October	13.11
November	
December	

12/31/00 Balance	17.11
Less: Unallocated Revenue	[REDACTED]
Unallocated Revenue	[REDACTED]
Unallocated Revenue	[REDACTED]
Total Unallocated Revenue	[REDACTED]
Adjusted GL Balance	[REDACTED]

Divided by Adj. GL Balance	[REDACTED]
----------------------------	------------

Total Unallocated Revenue	\$178,033.73
Multipled by FPL %	54.313%
Adjustment to FPL	\$96,694.88

13.2/13.66

Source: [REDACTED]

Note: Figures are based on company provided year 2001 methodology.

SOURCE As Referenced

CONFIDENTIAL

79
 41-13.4

COMPANY: Interstate Fibernet, Inc (TI448)
 SCHEDULE: Unallocated Revenue
 PERIOD: 12 Months Ended December 31, 2000
 AUDITOR: Joseph Perdue

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: 2000 Unallocated Rev.123

1/15/01

Unallocated General Ledger Revenue Accounts			
Account Number	Account Description	Amount	Explanation
51290-00-00	[REDACTED]	Excluded	Note
51300-00-00	[REDACTED]	[REDACTED]	
51400-00-00	[REDACTED]	[REDACTED]	
51500-00-00	[REDACTED]	[REDACTED]	
51600-00-00	[REDACTED]	[REDACTED]	Note
51700-00-00	[REDACTED]	[REDACTED]	
51710-00-00	[REDACTED]	[REDACTED]	
51800-00-00	[REDACTED]	[REDACTED]	
51900-00-00	[REDACTED]	[REDACTED]	
52000-00-00	[REDACTED]	[REDACTED]	Note
52500-00-00	[REDACTED]	[REDACTED]	
53000-00-00	[REDACTED]	[REDACTED]	
53010-00-00	[REDACTED]	[REDACTED]	Note
53100-00-00	[REDACTED]	[REDACTED]	Note
53100-01-00	[REDACTED]	[REDACTED]	
53150-01-00	[REDACTED]	[REDACTED]	
53180-01-00	[REDACTED]	[REDACTED]	
53185-01-00	[REDACTED]	[REDACTED]	
53190-01-00	[REDACTED]	[REDACTED]	
53192-01-00	[REDACTED]	[REDACTED]	
53194-01-00	[REDACTED]	[REDACTED]	
53195-01-00	[REDACTED]	[REDACTED]	
53196-01-00	[REDACTED]	[REDACTED]	Note
53200-00-00	[REDACTED]	[REDACTED]	
53200-01-00	[REDACTED]	[REDACTED]	
53200-10-05	[REDACTED]	[REDACTED]	
53300-00-00	[REDACTED]	[REDACTED]	
53400-00-00	[REDACTED]	[REDACTED]	
53400-01-00	[REDACTED]	[REDACTED]	
53405-01-00	[REDACTED]	[REDACTED]	
53420-01-00	[REDACTED]	[REDACTED]	
53421-01-00	[REDACTED]	[REDACTED]	
53422-01-00	[REDACTED]	[REDACTED]	
53423-01-00	[REDACTED]	[REDACTED]	
53440-01-00	[REDACTED]	[REDACTED]	
53442-01-00	[REDACTED]	[REDACTED]	
53450-01-00	[REDACTED]	[REDACTED]	
53460-01-00	[REDACTED]	[REDACTED]	
53470-01-00	[REDACTED]	[REDACTED]	
53480-01-00	[REDACTED]	[REDACTED]	
54000-00-00	[REDACTED]	[REDACTED]	Note - 1
54000-01-00	[REDACTED]	[REDACTED]	Note - 1
54005-00-00	[REDACTED]	[REDACTED]	Note - 1
Total			B.L.

Source: Trial Balance as provided by company for the year 2001.

Note: [REDACTED]

Note - 1: Excluded amounts are not income relevant to RAF calculations.

80

41-18.5

COMPANY: Interstate Fibernet, Inc (T1448)
 SCHEDULE: Access Charges
 PERIOD: 12 Months Ended December 31, 2000
 AUDITOR: Joseph Perdue

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: 2000 Access Charges.123

11/25/02
 MB
12/2/02

Access Charges			
Description	January	December	Intrastate
Total	18.31		
Less: Taxes			
Late Fee			
Total Applicable Charges			
Charges to Allocate			
2001 Intrastate %	14.75		
% Intrastate Access Charge			
Total Access Charge			

Paid to Other Telecommunication Providers			
Expense	January	December	Intrastate
Access Charges	15.7		
	18.4		
Total Paid to Other Telecom			

Source: Florida charges paid to other telecom carriers as provided by company for the year 2000.

Note: Figures are based on company provided 2001 methodology.

SOURCE As Referenced

CONFIDENTIAL

81

41-18.6

COMPANY: Interstate Fibernet, Inc (TI448)
 SCHEDULE: Random Sample of Invoices
 PERIOD: 12 Months Ended December 31, 2000
 AUDITOR: Joseph Perdue

DOCKET:
 CONTROL:
 FILE:

Undocketed
 02-217-1-1
 2000 Invoice Request.123

Document Request 7

Bar Info	Company, X-C Name	Bill Date	Total Current Charges	Supported	Unsupported
[REDACTED]	[REDACTED]	07-Dec-00	13.27	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	26-Feb-00	↓	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	01-Aug-00	15.28	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	07-Nov-00	↓	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	06-Mar-00	13.29	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	02-Apr-00	↓	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	01-Apr-00	↓	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	01-Nov-00	13.30	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	17-Apr-00	13.31	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	28-Oct-00	↓	[REDACTED]	[REDACTED]

Sample Percent Supported

Source: Amounts Paid to Other Telecom Providers (W/P 41-1B.26 through 41-1B.31.)

SOURCE As referenced
 CONFIDENTIAL

82
 41-1B.6a

COMPANY: Interstate Fibernet, Inc (T1448)
 SCHEDULE: 2001 Methodology
 PERIOD: 12 Months Ended December 31, 2000
 AUDITOR: Joseph Perdue

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: Implement 2001 Method.123

P 11/15/03

	Amount	Interstate	Intrastate
Total	16.4		
FL Interstate %	14.7		
FL Intrastate %	14.9		
Total			

	Amount	Interstate	Intrastate
Total	10.3		
FL Interstate %	14.7		
FL Intrastate %	14.8		
Total			

	Amount	Interstate	Intrastate
Total	18.4		
FL Interstate %	14.7		
FL Intrastate %	14.9		
Total			

	Amount	Interstate	Intrastate
Total	14.7		
FL Interstate %	14.7		
FL Intrastate %	14.9		
Total			

Miscellaneous Services			
	Amount	Interstate	Intrastate
Divide by			

Total FI Gross Operating			
	Amount	Interstate	Intrastate
Total			
FL Interstate %			
FL Intrastate %			
Total			

Entry Point of GL# 31280	
January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
November	
December	

12/31/00 Balance		18.10	
Less: Unallocated Revenue			
Unallocated Revenue			
Unallocated Revenue			
Total Unallocated Revenue			
Adjusted GL Balance			

Divide by			
-----------	--	--	--

Total Unallocated Revenue			
---------------------------	--	--	--

Total FI Gross Operating Revenue			
	Amount	Interstate	Intrastate
Total			
FL Interstate %			
FL Intrastate %			
Total			

Source: Trial Balance as provided by company for the year 2000.

Note: Figures are based on company provided year 2001 methodology.

SOURCE *As Referenced*
 CONFIDENTIAL

83
 4-18-06

COMPANY: Interstate Fibernet, Inc (T1448)
 SCHEDULE: Unallocated Revenue
 PERIOD: 12 Months Ended December 31, 2000
 AUDITOR: Joseph Perdue

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: 2000 Additional Rev.123

84
 41-18,62

Account Number	Account Description	Amount	Allowed	Disallowed	Explanation
51290-00-00					Note
51300-00-00					
51400-00-00					
51500-00-00					
51600-00-00					Note
51700-00-00					
51710-00-00					
51800-00-00					
51800-00-00					
52000-00-00					Note
52500-00-00					
53000-00-00					
53010-00-00					Note
53100-00-00					Note
53100-01-00					
53150-01-00					
53180-01-00					
53185-01-00					
53190-01-00					
53192-01-00					
53194-01-00					
53195-01-00					
53196-01-00					
53200-00-00					Note
53200-01-00					
53200-10-05					
53300-00-00					
53400-00-00					
53400-01-00					
53405-01-00					
53420-01-00					
53421-01-00					
53422-01-00					
53423-01-00					
53440-01-00					
53442-01-00					
53450-01-00					
53460-01-00					
53470-01-00					
53480-01-00					
54000-00-00					Note - 1
54000-01-00					Note - 1
54005-00-00					Note - 1
Total					

Additional Revenue Allocation			
Amount	Interstate	Intrastate	
Total			
FL Interstate %			
FL Intrastate %			
Total			
FL Gross Operating Rev Increase			

Additional Revenue Allocation (Disallowed)			
Amount	Interstate	Intrastate	
Total			
FL Interstate %			
FL Intrastate %			
Total			
FL Gross Operating Rev Decrease			

Source: Trial Balance as provided by company for the year 2000.

Note: Excluded amounts are detailed in response to Document Request #4 as not pertaining to Florida Revenue.

Note - 1: Excluded amounts are not income relevant to RAF calculations.

Interstate Fibernet, Inc.
Florida Leases
2000

7/11/14/02
MBA 12/2/02

[REDACTED]

18.32
18.33

[REDACTED]

Total Leases
Estimated access charges paid
to other telecom carriers

[REDACTED]

[REDACTED]

Line 7 FL Intrastate

[REDACTED]

Estimated Line 7 FL Gross based
on prior year numbers

Prior year Line 7
Prior year Line 6

[REDACTED]

[REDACTED]

cost to revenue

Line 6 current year

[REDACTED]

Line 7 current year

[REDACTED]

Interstate Fibernet, Inc. (11449)
RAV Audit
Periods Ending December 31, 1999, 2000 and 2001
Docket No: Under: etd
Audit Control No. 02-217-1-1
Description: Document Review via DocuSign

CONFIDENTIAL (PBC)

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
SALES TAX PAYABLE			
46695-00-00	[REDACTED]		
46700-00-00	[REDACTED]		
46705-00-00	[REDACTED]		
	SALES TAX PAYABLE:	[REDACTED]	[REDACTED]
INCOME TAX PAYABLE			
47000-00-00	[REDACTED]		
47000-01-00	[REDACTED]		
47050-00-00	[REDACTED]		
47050-01-00	[REDACTED]		
47100-00-00	[REDACTED]		
47100-01-00	[REDACTED]		
47150-00-00	[REDACTED]		
47150-01-00	[REDACTED]		
	INCOME TAX PAYABLE:	[REDACTED]	[REDACTED]
STOCKHOLDERS' EQUITY			
48100-01-00	[REDACTED]		
48180-00-00	[REDACTED]		
48185-00-00	[REDACTED]		
48200-00-00	[REDACTED]		
48200-01-00	[REDACTED]		
48205-00-00	[REDACTED]		
48500-00-00	[REDACTED]		
48500-01-00	[REDACTED]		
	STOCKHOLDERS' EQUITY:	[REDACTED]	[REDACTED]
REVENUES			
51200-00-00	[REDACTED]		
51201-00-00	[REDACTED]		
51202-00-00	[REDACTED]		
51205-00-00	[REDACTED]		
51210-00-00	[REDACTED]		
51211-00-00	[REDACTED]		
51212-00-00	[REDACTED]		
51213-00-00	[REDACTED]		
51214-00-00	[REDACTED]		
51215-00-00	[REDACTED]		
51216-00-00	[REDACTED]		
51217-00-00	[REDACTED]		
51250-00-00	[REDACTED]		
51251-00-00	[REDACTED]		
51252-00-00	[REDACTED]		
51255-00-00	[REDACTED]		
51256-00-00	[REDACTED]		
51257-00-00	[REDACTED]		

11/19/0
m
2/2/02

RAF Audit
Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed
Audit Control No: 02-217-1-1
Description: Trial Balance Provided via DocuSign
3

CONFIDENTIAL



ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
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REVENUES

51260-00-00
 51280-00-00
 51285-00-00
 51290-00-00
 51300-00-00
 51400-00-00
 51500-00-00
 51600-00-00
 51700-00-00
 51710-00-00
 51800-00-00
 51900-00-00
 52000-00-00
 52500-00-00
 53000-00-00
 53010-00-00
 53100-00-00
 53100-01-00
 53150-01-00
 53180-01-00
 53185-01-00
 53190-01-00
 53192-01-00
 53194-01-00
 53195-01-00
 53196-01-00
 53200-00-00
 53200-01-00
 53200-10-05
 53300-00-00
 53400-00-00
 53400-01-00
 53405-01-00
 53420-01-00
 53421-01-00
 53422-01-00
 53423-01-00
 53440-01-00
 53442-01-00
 53450-01-00
 53460-01-00
 53470-01-00
 53480-01-00
 54000-00-00
 54000-01-00
 54005-00-00

[REDACTED DESCRIPTIONS]

[REDACTED DEBIT]

[REDACTED CREDIT]

[REDACTED CREDIT]

[REDACTED DEBIT]

[REDACTED CREDIT]

[REDACTED DEBIT]

[REDACTED CREDIT]

REVENUES:

[REDACTED DEBIT]

[REDACTED CREDIT]

COST OF SALES

60000-00-00

[REDACTED DESCRIPTION]

[REDACTED DEBIT]

CONFIDENTIAL



11/14/02
2/2/06

RAF Audit
Docket No: Undocketed
Description: TAAI Review Provided on Sec 89.3
Periods Ending December 31, 1999, 2000 and 2001
Audit Control No: 02-217-1-1

GENERAL LEDGER DETAIL REPORT

DETAIL POSTINGS FOR PERIODS 01 THRU 12 ENDING 12/31/00

ACCOUNT NO./ PER DATE	JOURNAL POSTING	REMARKS	BEGINNING BAL	DEBIT	CREDIT	NET CHANGE	ENDING BAL
51280-00-00			.00				
01 01/31/00	AE-10017	[REDACTED]					
01 01/31/00	AE-10019	[REDACTED]					
01 01/31/00	AE-10020	[REDACTED]					
01 01/31/00	AE-10022	[REDACTED]					
01 01/31/00	AE-10023	[REDACTED]					
01 01/31/00	AE-10025	[REDACTED]					
01 01/31/00	AE-10089	[REDACTED]					
02 02/29/00	AE-10039	[REDACTED]					
02 02/29/00	AE-10041	[REDACTED]					
02 02/29/00	AE-10049	[REDACTED]					
02 02/29/00	AE-10051	[REDACTED]					
02 02/29/00	AE-10059	[REDACTED]					
02 02/29/00	AE-10061	[REDACTED]					
03 03/31/00	AE-10050	[REDACTED]					
03 03/31/00	AE-10052	[REDACTED]					
03 03/31/00	AE-10053	[REDACTED]					
03 03/31/00	AE-10055	[REDACTED]					
03 03/31/00	AE-10056	[REDACTED]					
03 03/31/00	AE-10058	[REDACTED]					
04 04/30/00	AE-10115	[REDACTED]					
04 04/30/00	AE-10117	[REDACTED]					
04 04/30/00	AE-10118	[REDACTED]					
04 04/30/00	AE-10120	[REDACTED]					
04 04/30/00	AE-10121	[REDACTED]					
04 04/30/00	AE-10123	[REDACTED]					
04 04/30/00	AE-10406	[REDACTED]					
04 04/30/00	AE-10407	[REDACTED]					
05 05/31/00	AE-10115	[REDACTED]					
05 05/31/00	AE-10117	[REDACTED]					
05 05/31/00	AE-10118	[REDACTED]					
05 05/31/00	AE-10120	[REDACTED]					
05 05/31/00	AE-10121	[REDACTED]					
05 05/31/00	AE-10123	[REDACTED]					
05 05/31/00	AE-10123	[REDACTED]					
06 06/30/00	AE-10115	[REDACTED]					
06 06/30/00	AE-10117	[REDACTED]					
06 06/30/00	AE-10118	[REDACTED]					
06 06/30/00	AE-10120	[REDACTED]					
06 06/30/00	AE-10121	[REDACTED]					
06 06/30/00	AE-10123	[REDACTED]					
06 06/30/00	AE-10439	[REDACTED]					
07 07/31/00	AE-10115	[REDACTED]					
07 07/31/00	AE-10117	[REDACTED]					
07 07/31/00	AE-10118	[REDACTED]					
07 07/31/00	AE-10120	[REDACTED]					
07 07/31/00	AE-10121	[REDACTED]					
07 07/31/00	AE-10123	[REDACTED]					
07 07/31/00	AE-10422	[REDACTED]					
07 07/31/00	AE-10423	[REDACTED]					
07 07/31/00	AE-10439	[REDACTED]					
08 08/31/00	AE-10115	[REDACTED]					
08 08/31/00	AE-10117	[REDACTED]					
08 08/31/00	AE-10118	[REDACTED]					
08 08/31/00	AE-10120	[REDACTED]					
08 08/31/00	AE-10121	[REDACTED]					
08 08/31/00	AE-10123	[REDACTED]					
08 08/31/00	AE-10140	[REDACTED]					
08 08/31/00	AE-10428	[REDACTED]					
09 09/30/00	AE-10115	[REDACTED]					
09 09/30/00	AE-10117	[REDACTED]					
09 09/30/00	AE-10118	[REDACTED]					
09 09/30/00	AE-10120	[REDACTED]					
09 09/30/00	AE-10121	[REDACTED]					
09 09/30/00	AE-10123	[REDACTED]					
09 09/30/00	AE-10139	[REDACTED]					
09 09/30/00	AE-10141	[REDACTED]					
09 09/30/00	AE-10427	[REDACTED]					

RAF Audit
 Docket No: Unallocated
 Description: [REDACTED]
 Periods Ending December 31, 1999, 2000 and 2001
 Audit Control No. 02-217-1-1
 Audit Control No. 02-217-1-1
 Description: [REDACTED]

CONFIDENTIAL



GENERAL LEDGER DETAIL REPORT

DETAIL POSTINGS FOR PERIODS 01 THRU 12 ENDING 12/31/00

ACCOUNT NO./ PER DATE	JOURNAL POSTING	REMARKS	BEGINNING BAL	DEBIT	CREDIT	NET CHANGE	ENDING BAL
51280-00-00			(Continued)			10/12/02	11/1/01
10 10/31/00	AE-J0115	[REDACTED]					
10 10/31/00	AE-J0117	[REDACTED]					
10 10/31/00	AE-J0118	[REDACTED]					
10 10/31/00	AE-J0120	[REDACTED]					
10 10/31/00	AE-J0121	[REDACTED]					
10 10/31/00	AE-J0123	[REDACTED]		13.65			
10 10/31/00	AE-J0139	[REDACTED]					
10 10/31/00	AE-J0468	[REDACTED]					
10 10/31/00	AS-J0465	[REDACTED]					
10 10/31/00	AS-J0476	[REDACTED]					
11 11/30/00	AE-J0115	[REDACTED]					
11 11/30/00	AE-J0117	[REDACTED]					
11 11/30/00	AE-J0118	[REDACTED]					
11 11/30/00	AE-J0120	[REDACTED]					
11 11/30/00	AE-J0121	[REDACTED]		15.6			
11 11/30/00	AE-J0123	[REDACTED]					
11 11/30/00	AE-J0139	[REDACTED]					
11 11/30/00	AE-J0141	[REDACTED]					
11 11/30/00	AS-J0423	[REDACTED]					
12 12/31/00	AE-J0115	[REDACTED]					
12 12/31/00	AE-J0117	[REDACTED]					
12 12/31/00	AE-J0118	[REDACTED]					
12 12/31/00	AE-J0120	[REDACTED]					
12 12/31/00	AE-J0121	[REDACTED]		18.65			
12 12/31/00	AE-J0123	[REDACTED]					
12 12/31/00	AE-J0139	[REDACTED]					
12 12/31/00	AE-J0141	[REDACTED]					
12 12/31/00	AE-J0147	[REDACTED]					
REPORT TOTAL:							

User: ANUM
 Desktop No: Underscored
 Description: [REDACTED]
 Audit Control No: 02/21/01
 Date: 11/12/02
 User: SBW/SHANNON WAGNER

CONFIDENTIAL



41-18.11

NET ACCOUNT

11/19/02
MB
12-16-02

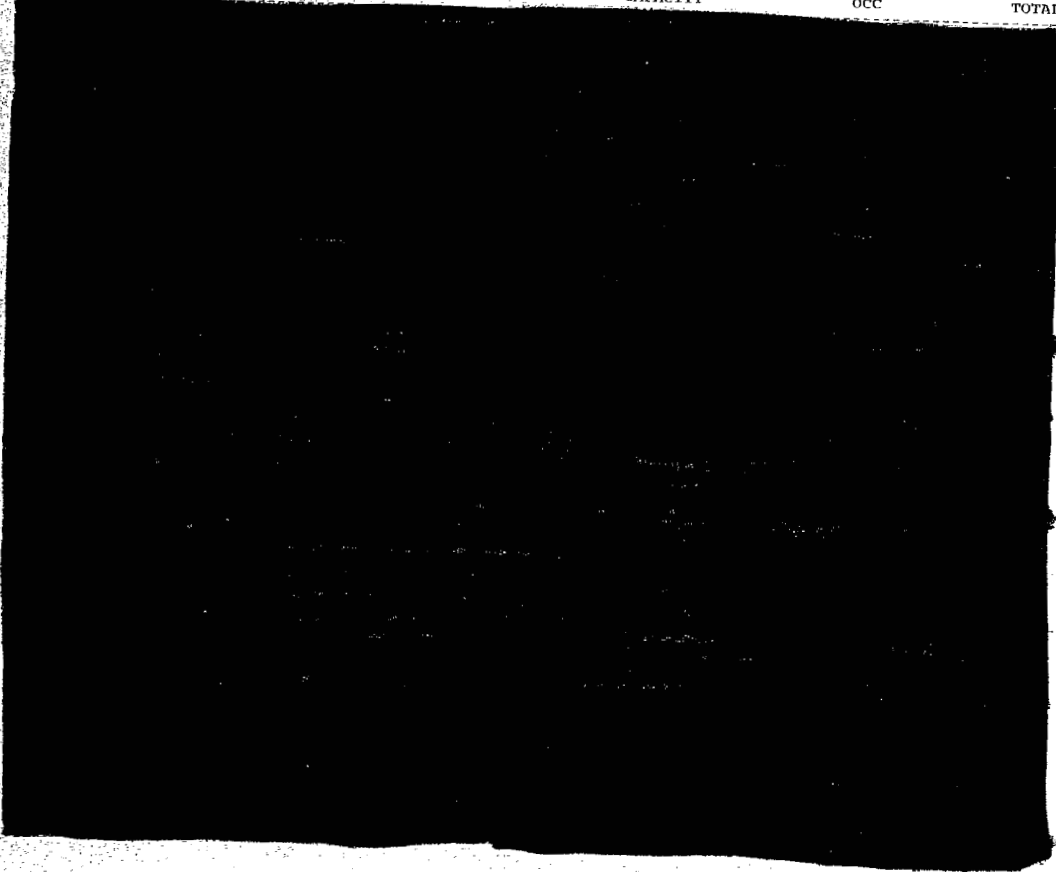
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Documentation Provided via Doc Reg. 2

REVENUE BY ROUTE
INTERSTATE FIBERNET
2000

LFN1054A 12/20/2000

8:38:20 PAGE: 43

FROM LOCATION	STATE	TO LOCATION	STATE	CAPACITY	OCC	TOTAL
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910

44-18.12

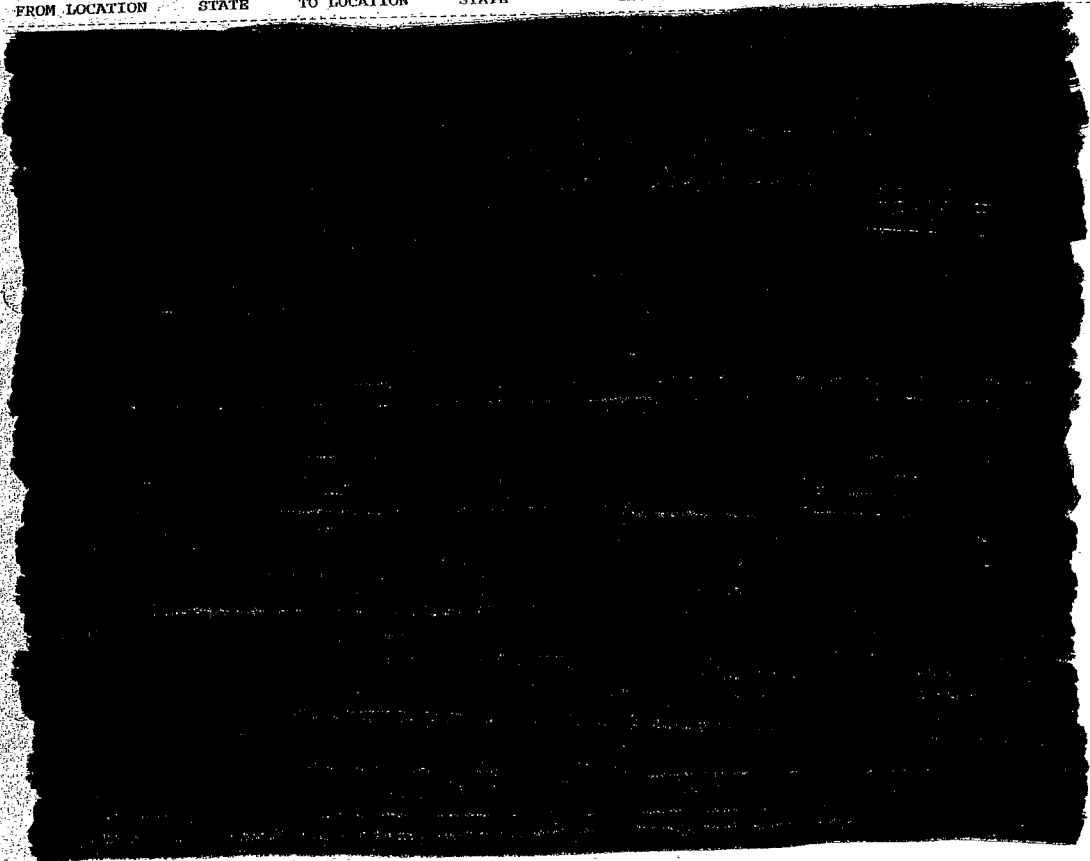
LFN1054A 12/20/2000

11/14/00
12/2/00

REVENUE BY ROUTE
INTERSTATE FIBERNET
2000

8:38:20 PAGE: 44

FROM LOCATION	STATE	TO LOCATION	STATE	CAPACITY	OCC	TOTAL
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CONFIDENTIAL (PBC)

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41-18.13

REVENUE BY ROUTE
INTERSTATE FIBERNET
2000

IP MB 12/14/02
12/14/02
IFN1054A 12/20/2000

8:38:20 PAGE: 45

92

41-18,14

FROM LOCATION	STATE	TO LOCATION	STATE	CAPACITY	OCC	TOTAL
[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]	[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]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

CONFIDENTIAL (PBC)

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12/18/02

REVENUE BY ROUTE
INTERSTATE FIBERNET
2000

IFNI054A 12/20/2000 LIKE

8:38:20 PAGE: 18

FROM LOCATION STATE TO LOCATION STATE CAPACITY OCC TOTAL

FROM LOCATION	STATE	TO LOCATION	STATE	CAPACITY	OCC	TOTAL
[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]

Interstate FiberNet, Inc. (TI148)
 RAF Audit Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Undocketed Audit Control No. 02-217-1-1
 Description: *See...*

[REDACTED]

CONFIDENTIAL 

43

41-1B.15

ITC DELTACOM

6002419380

003

LINE 5 - THIS SERV
Date: 2/01/00
Time: 22:39:45
11/1/02
10/2/02

Comaid #
00009100
Name

Intrastate Revenue for January 2000

State	Calls	Minutes	Revenue	PIF	IQINROIP
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Interstate FiberNet, Inc. (TY448)
RAF Audit: Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: ~~Revenue for 2000~~ Dec. 2000

CONFIDENTIAL



94

511-B-16

Date: 1/01/00
Time: 22:24:40

Conid #
00009100

Interstate FiberNet, Inc. (II448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed
Description: ~~None~~ None

11/1/02
MB
12/2/02

00009100 FL

Interstate Revenue for February 2000

State	Calls	Minutes	Revenue	PIP	IQRH01P
None	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	

[REDACTED]

CONFIDENTIAL



95

41-18-17

0005
Date: 5/01/00
Time: 45:28

Interstate FiberNet, Inc. (TI448)
RAF Audit: Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed
Description: Revised Audit via Doc. # 2

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11/14/02
12/20/02

Intrastate Revenue for April 2000

Commid #	Name	State	Calls	Minutes	Revenue	PIF
09006000						

CONFIDENTIAL



96

41-18-18

IIC DELTACOM

409441080

Date: 6/02/00
Time: 19:46:03

11/1/01
MS
10/2/00

Intrastate Revenue for May 2000

Comid #	Name	State	Calls	Minutes	Revenue	PIF
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Interstate FiberNet, Inc. (TI448)
 RAF Audit Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Undocketed Audit Control No. 02-217-1-1
 Description: December 2000 via New York

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97

41-18-18

Date: 7/03/00
Time: 19:17:24

Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: ~~Delaware FiberNet, Inc. v. ITC~~ Del. Reg. 2

11/14/0
MB
12/8/02

Intrastate Revenue for June 2000

JQINR01P 1

Commid #	Name	State	Calls	Minutes	Revenue	PIF
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

CONFIDENTIAL



98

41-15.1A

Date: 8/01/00
Time: 23:37:23

Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Documentation via New Reg. 2

7/1/01
MB
18/6/00

Intrastate Revenue for July 2000

Commid #	Name	State	Calls	Minutes	Revenue	FIF
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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CONFIDENTIAL



94

41-18.20

Date: 9/01/00
Time: 2:22:53

Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Rate of Return

MB
12/8/00
Name

Interstate Revenue for August 2000

Commid #	Name	State	Calls	Minutes	Revenue	PIF	IQIHRDIP
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00208000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00005000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

CONFIDENTIAL



100

12-21-14

Date: 10/02/00
Time: 20:31:33

11/1/01
18/12/01

Commid #	Name
00008000	[REDACTED]
00008000	[REDACTED]
00008000	[REDACTED]

Intrastate Revenue for September 2000

10INR01P

State	Call	Minutes	Revenue	PIF
[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]

Interstate FiberNet, Inc. (TI448)
 RAF Audit Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Undocketed Audit Control No. 02-217-1-1
 Description: December 2000 v.s. Dec. 2001



CONFIDENTIAL

101

41-1532

11/18/01 TUE 12:47 FAX 2582414590

ITC DELTACOM

002

Date: 11/01/00
Time: 2:49:00

Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: ~~Interstate FiberNet, Inc. (TI448)~~ U.S. Doc. 242

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MSB
12/18/01

Intrastate Revenue for October 2000

1
IQINR01P

Concall #	State	Calls	Minutes	Revenue	PIX
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
00008000	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]



CONFIDENTIAL

102

41-1B-23

Date: 11/01/00
Time: 14:00:09

Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Dissemination via Pac. Reg. 2

11/19/00
12/2/00

Commid #
00008000
00008000
00008000

[Redacted]

Name

Intrastate Revenue for November 2000

IQINR01P 1

State	Call	Minutes	Revenue	PIF
[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]

CONFIDENTIAL (PBC)

103

41-18,24

1/18/01 TUE 12:47 FAX 2582 580

ITC DELTACOM

004

Date: 1/03/01
Time: 3:57:57

Interstate FiberNet, Inc. (T1448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Documentation via Dec. 2001

1/11/01
M.B.
12/21/01

Intrastate Revenue for December 2000

IQINR01P

Commid #
00008000
00008000
00008000

[Redacted]

Name

State
[Redacted]

Calls
[Redacted]

Minutes
[Redacted]

Revenue
[Redacted]

PIF
[Redacted]

Ply's
↓
Prior year

Σ0's
[Redacted]
[Redacted]
[Redacted]
[Redacted]

CONFIDENTIAL PBC

104

41-18-25

10/15/02 13:55 DELT M ACCT -> FFSC

NO. 007

5202 Interstate Fibernet, Inc. ^{MB 12/21/02}
Amounts paid to other telecom providers
For the Year Ended December 31, 2000

AMERICAN AIRLINES, INC. (11940)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Paid to other telecom via Dec. 24, 19

State	Business Unit	Company	BAN	Category	Dept	Bill Date	Usage Amt	LPC Amt	MRC Amt	Taxes Amt	OCBC Amt	Total Amt
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	04-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	04-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	04-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	04-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	04-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	04-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	04-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	04-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	04-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	04-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	04-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	04-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	28-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	28-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	28-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	28-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	28-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	28-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	28-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	28-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	28-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	28-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	28-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	28-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

CONFIDENTIAL (PBC)

105
41-18.26

NO. 007
 DELT M ACCT → FPSC
 10/16/02 13:55

M.B.
 12/14/02

State	Business Unit	Company	BAN	Category	Dept	Bill Date	Usage Amt	LPC Amt	MRC Amt	Taxes Amt	OCBC Amt	Total Amt
FL	IFI	[REDACTED]	[REDACTED]			01-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			07-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			07-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			07-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			07-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			07-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			07-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			07-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			07-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			07-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			07-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			07-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			07-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			26-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			26-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			26-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			26-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			26-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			26-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			26-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			26-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			26-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			26-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			26-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			26-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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CONFIDENTIAL

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 41-13 27

10/16/02 13:55 DELT/ TM ACCT → FPSC

ND:007

10/16/02 13:55 DELT/ TM ACCT → FPSC

Interstate Fibernet, Inc. 11/18/02
 RAF Audit Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Undocketed Audit Control No. 02-217-1-1
 Description: *Paid to other telecom via Dec. Reg. 19*

Amounts paid to other telecom providers
 For the Year Ended December 31, 2000

M8
 12/8/02

State	Business Unit	Company	BAN	Category	Dept	Bill Date	Usage Amt	LPC Amt	MRC Amt	Taxes Amt	OCRC Amt	Total Amt
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	02-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	02-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	02-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	02-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	02-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	02-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	02-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	02-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	02-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	02-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	07-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	06-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	06-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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CONFIDENTIAL
 (PBC)

107

41-13-28

AMOUNT

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Documentation via Doc Reg. 2

Interstate FiberNet, Inc. - Lessee
December 2000

11/19/0
MB
12/12/02

41-1832

Lessor	Location	Lease Start Date	Lease Term Date	Annual Rental	12/00 Rent Exp	All Remaining Years				
						2001	2002	2003	2004	2005
[REDACTED]	[REDACTED]	01/01/05	12/31/00 16 yrs	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	05/01/00	04/30/15 16 yrs	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	06/01/00	05/31/10 10 yrs	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	10/01/00	09/30/01	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	06/00/00	07/31/31	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	12/01/00	11/30/20 20 yrs	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	12/07	12/2007 10 years	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	9/07	9/2007 10 years	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	5/06	5/2008 10 years	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	12/07	12/2007 10 years	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	03/25/06	03/24/06	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

PBC

CONFIDENTIAL

Interstate Fiber Optic, Inc. - Leases
 December 2000

M
 11/11/01
 MB
 12/16/02

112

41-18.33

Lessor	Location	Lease Start Date	Lease Term Date 10 YR	Annual Rental	12/00 Rent Exp					All Remaining Years
					2001	2002	2003	2004	2005	
[REDACTED]	[REDACTED]	03/25/06	02/25/06 10 YR	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	04/13/88	08/07 10 yrs	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	11/07	11/07	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	01/01/06	12/31/04 7yrs	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	10/23/08	08/22/01 3 yrs	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	05/01/00	11/01/01 10 months	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	06/01/00	05/31/04 5 yrs	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

(b)(7)(C)

CONFIDENTIAL

[REDACTED]

[REDACTED]

[REDACTED]

COMPANY: Interstate Fibernet, Inc (T1448)
 SCHEDULE: 12 Months Ended December 31, 1999

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: TB Revenue 1999.123

Line	Description	Per Filing		Per Audit		Audited Difference		Audited Difference Explanation
		Florida Gross Operating Revenue	Intrastate Revenue	Florida Gross Operating Revenue	Intrastate Revenue	Florida Gross Operating Revenue	Intrastate Revenue	
4	Leased Facilities & Circuits Services Total	16.7	16.7	16.7	16.7			
5	Miscellaneous Services Total	16.7	16.7	16.7	16.7			
6	Total Telephone Services							
7	Less: Amounts Paid to Other Telecommunications Companies Total			16.7	16.7			
8	Total Revenue For Regulatory Assessment Fee Calculation							Note
	Regulatory Assessment Fee (Total Gross Revenue * .0015)							
	Penalty for Late Payment (RAF * .05)							
	Interest for Late Payment (RAF * .01)							
	Total Amount Due							
	Amount Paid With Initial Filing							
	RAF Paid With Subsequent Payment		16.7		16.7			
	Penalty Paid With Subsequent Payment							
	Interest Paid With Subsequent Payment							
	Total Amount Paid							
	Balance Due With Interest							
	Balance Due With Out Interest							

Source: Trial Balance as provided by company for the year 2000.

Note 1: Audited differences are a result of the implementation of year 2001 company provided methodology via Document Request #1, as well as the auditors decision to allocate all other revenue not clarified via Document Request #4.

Interest Calculation

SOURCE As Referenced
 CONFIDENTIAL

COMPANY: Interstate Fibernet, Inc (T1448)
 SCHEDULE: Revenue Calculation
 PERIOD: 12 Months Ended December 31, 1999
 AUDITOR: Joseph Perdue

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: 1999 Rev Calc.123

Owned		
Amount	Interstate	Intrastate
Total		
FL Interstate %		
FL Intrastate %		

Revenue Allocation Percentage		
Total	Interstate	Intrastate
Allocation Percentage		

Orfnet		
Amount	Interstate	Intrastate
Total		
FL Interstate %		
FL Intrastate %		

FPA		
Amount	Interstate	Intrastate
Total		
FL Interstate %		
FL Intrastate %		

Additional Revenue Allocation		
Amount	Interstate	Intrastate
Total		
FL Interstate %		
FL Intrastate %		
Total		

Interstate		
Total		
Total FI Gross Operating		

Source: Trial Balance as provided by company for the year 2000.

Note: Figures are based on company provided year 2001 methodology.

SOURCE As Referenced

CONFIDENTIAL

COMPANY: Interstate Fibernet, Inc (TI448)
SCHEDULE: Owned and Offnet Revenue
PERIOD: 12 Months Ended December 31, 1999
AUDITOR: Joseph Perdue

DOCKET: Undocketed
CONTROL: 02-217-1-1
FILE: 1999 Owned-Offnet.12

Account Number	Description	Amount	Explanation
[REDACTED]	[REDACTED]	[REDACTED]	Note 12.2

Account Number	Description	Amount	Explanation
[REDACTED]	[REDACTED]	[REDACTED]	12.2

Source: Trial Balance provided by company in response to Document Request #2.

Note: [REDACTED]

Note - 1: Figures are based on company provided year 2001 methodology.

CONFIDENTIAL

SOURCE As Referenced

115

41-103

COMPANY: Interstate Fibernet, Inc (T1448)
SCHEDULE: GL # 51280-00-00 Managed Revenues
PERIOD: 12 Months Ended December 31, 1999
AUDITOR: Joseph Perdue

DOCKET: Undocketed
CONTROL: 02-217-1-1
FILE: 1999 FPL Managed Rev.123

January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
November	
December	

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Total FPL	\$4,397,080.02	Equals: 52.778%
Divided by Adj GL Balance	\$8,331,346.92	

2,210.60

[REDACTED]

Note: Figures are based on company provided year 2001 methodology.

CONFIDENTIAL

SOURCE As Requested

116

41-12.4

COMPANY: Interstate Fibernet, Inc (TI448)
SCHEDULE: Access Charges
PERIOD: 12 Months Ended December 31, 1999
AUDITOR: Joseph Perdue

DOCKET: Undocketed
CONTROL: 02-217-1-1
FILE: 1999 Access Charges.123

Access Charges			
Description	January	December	Intrastate
Total			
Less: Taxes			
Late Fee			
Total Applicable Charges			
Charges to Allocate			
2001 Intrastate %			
% Interstate Access Charge			
Total Access Charge			

Paid to Other Telecommunication Providers		
Expense	File	Gross Amount
Access Charges		
Fiber Lease		
Total Paid to Other Telecom		

SOURCE As Referenced
CONFIDENTIAL

DOB Interstate Fibernet, Inc.
 Amounts paid to other telecom providers
 For the Year Ended December 31, 2000

ND 2007

MB 12/15/02

State	Business Unit	Company	BAN	Category	Dept	Bill Date	Usage Amt	LPC Amt	MRC Amt	Taxes Amt	OCRC Amt	Total Amt
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	30-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	01-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

10/16/02 13:55 DELT™ ACCT → FFSC

18.64



CONFIDENTIAL

109

41-1830

26

10/16/02

13:55 DELT Y ACCT → FPSC

NO. 007

007

Interstate Fibernet, Inc.

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1

Description: *paid to other telecom via Doc Reg. 19*

Amounts paid to other telecom providers
For the Year Ended December 31, 2000

*m.B.
12/6/02*

State	Business Unit	Company	BAN	Category	Dept	Bill Date	Usage Amt	LPC Amt	MRC Amt	Taxes Amt	OC&C Amt	Total Amt
FL	IFI	[REDACTED]	[REDACTED]			01-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			01-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			20-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			20-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			08-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			08-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			08-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			08-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			08-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			08-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			08-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			08-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			08-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			08-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			08-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			08-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			28-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			28-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			28-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
FL	IFI	[REDACTED]	[REDACTED]			28-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

-126m

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16.6

Intrastate Revenues

156m

PBC

CONFIDENTIAL

30

110

41-1831

11/19/01
 Interstate Fibernet, Inc.
 Amounts paid to other telecom providers
 For the Year Ended December 31, 2000

NO. 007

MB
 12/2/02

State	Business Unit	Company	BAH	Category	Dept	Bill Date	Usage Amt	LPC Amt	MRC Amt	Taxes Amt	OCC&C Amt	Total Amt
FL	IFI	[REDACTED]	[REDACTED]			06-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	15.60
FL	IFI	[REDACTED]	[REDACTED]			06-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			06-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			06-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			06-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			06-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			06-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			07-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			07-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			07-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			02-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			02-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			02-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			02-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	15.60
FL	IFI	[REDACTED]	[REDACTED]			02-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			02-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			02-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			02-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			02-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			07-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			07-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			07-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			01-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			01-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			01-Mar-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			01-Apr-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	15.60
FL	IFI	[REDACTED]	[REDACTED]			01-May-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			01-Jun-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			01-Jul-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			01-Aug-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			01-Sep-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			01-Oct-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			01-Nov-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			01-Dec-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			01-Jan-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
FL	IFI	[REDACTED]	[REDACTED]			01-Feb-00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	

15.60

15.60

15.60

(PBC)

CONFIDENTIAL

102

41-18-9

COMPANY: Interstate Fibernet, Inc (TI448)
SCHEDULE: Random Sample of Invoices
PERIOD: 12 Months Ended December 31, 1999
AUDITOR: Joseph Perdue

DOCKET:
CONTROL:
FILE:

Undocketed
02-217-1-1
1999 Invoice Request, 123

Bar Info	Company IXC Name	Bill Date	Total Current Charges	Supported	Unsupported
[REDACTED]	[REDACTED]	01-Jul-99	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	07-Dec-99	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	27-Apr-99	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	01-Aug-99	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	02-Sep-99	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	02-Mar-99	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	02-Apr-99	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	01-Apr-99	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	01-Nov-99	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	17-Apr-99	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	08-Dec-99	[REDACTED]	[REDACTED]	[REDACTED]

SOURCE *As referenced*
CONFIDENTIAL

COMPANY: Interstate Fibernet, Inc (T1448)
 SCHEDULE: 2001 Methodology
 PERIOD: 12 Months Ended December 31, 1999
 AUDITOR: Joseph Perdue

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: Implement 2001 Method.123

	Amount	Interstate	Intrastate
Total			
FL Interstate %			
FL Intrastate %			
Total			

	Amount	Interstate	Intrastate
Total			
FL Interstate %			
FL Intrastate %			
Total			

	Amount	Interstate	Intrastate
Total			
FL Interstate %			
FL Intrastate %			
Total			

	Amount	Interstate	Intrastate
Total			
FL Interstate %			
FL Intrastate %			
Total			

	Interstate	Intrastate
Divide by		

	Interstate	Intrastate
Total		
Total FI Gross Operating		

January
February
March
April
May
June
July
August
September
October
November
December

12/31/99 Balance	12/31/98

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	Amount	Interstate	Intrastate
Total			
Total			

Source: Trial Balance as provided by company for the year 1999.

SOURCE As Referenced
 CONFIDENTIAL

[Redacted]

Interstate Fibernet, Inc.

1/1/99-12/31/99

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Jan-99
Feb-99
Mar-99
Apr-99
May-99
Jun-99
Jul-99
Aug-99
Sep-99
Oct-99
Nov-99
Dec-99

[REDACTED]

[REDACTED]

[REDACTED]

RAF Audit - Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed
Audit Control No: 02-217-1-1
Description: Documents Relinquished via Doc. Reg. 2

(PBC)

CONFIDENTIAL

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

(PBC)

CONFIDENTIAL

[REDACTED]

Interstate Fibernet, Inc.

Fiber Leases 12/31/99

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Interstate Fibernet, Inc. (11990)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undeclared
Audit Control No: 02-217-1-1
Description: December 31, 1999, 2000, 2001
2

[REDACTED]

[REDACTED]

(PBC)

CONFIDENTIAL

[REDACTED]

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
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SALES TAX PAYABLE

[REDACTED]	[REDACTED]		[REDACTED]
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SALES TAX PAYABLE:

INCOME TAX PAYABLE

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

INCOME TAX PAYABLE:

STOCKHOLDERS' EQUITY

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

STOCKHOLDERS' EQUITY:

REVENUES

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

RAF Audit
 Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Undisclosed
 Audit Control No: 02-217-1-1
 Description: Trial Balance via Doc. Reg. 3

CONFIDENTIAL



GENERAL LEDGER DETAIL REPORT

INTERSTATE FIBERNET, INC

DETAIL POSTINGS FOR PERIODS 01 THRU 12 ENDING 12/31/99

ACCOUNT NO./ PER DATE	JOURNAL POSTING REMARKS	BEGINNING BAL	DEBIT	CREDIT	NET CHANGE	ENDING BAL
		.00				.00
01 01/31/99	[REDACTED]					
01 01/31/99	[REDACTED]					
01 01/31/99	[REDACTED]					
01 01/31/99	[REDACTED]					
01 01/31/99	[REDACTED]					
01 01/31/99	[REDACTED]					
01 01/31/99	[REDACTED]					
01 01/31/99	[REDACTED]					
01 01/31/99	[REDACTED]					
02 02/28/99	[REDACTED]					
02 02/28/99	[REDACTED]					
02 02/28/99	[REDACTED]					
02 02/28/99	[REDACTED]					
02 02/28/99	[REDACTED]					
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02 02/28/99	[REDACTED]					
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03 03/31/99	[REDACTED]					
03 03/31/99	[REDACTED]					
03 03/31/99	[REDACTED]					
03 03/31/99	[REDACTED]					
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07 07/31/99	[REDACTED]					
08 08/31/99	[REDACTED]					

Various ranging December 31, 1999, 2000 and 2001
Docket No. Unlocked
Description: Adt 51720 - CP L...
Audit Control No. 02-217-1-1
via vtrk

CONFIDENTIAL (PBC)

127
41-12.02

LEDGER DETAIL REPORT

INTERSTATE FIBERNET, INC.

DETAIL POSTINGS FOR PERIODS 01 THRU 12 ENDING 12/31/99

ACCOUNT NO./ PER. DATE	JOURNAL POSTING	REMARKS	BEGINNING BAL	DEBIT	CREDIT	NET CHANGE	ENDING BAL
1230-00-00			(Continued)				
08 08/21/99							
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12 12/31/99							
12 12/31/99							
REPORT TOTAL:							

RAF Audit
 Docket No: Unlocked
 Description: Arch 51280 - PRL message/del. Resources via Verbal
 Periods Ending December 31, 1999, 2000 and 2001
 Audit Control No. 02-217-1-1

+++++

[REDACTED]



CONFIDENTIAL

Intrastate Revenue
99.02.02 USAGE DATES 01/01

THROUGH 01/31/99

621
4177-115

Comm#	Name	State	Calls	Minutes	Revenue	FIT
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

10/14/02 15:01 DELTROOM ACCT -> FPSC

Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: *MASS. State*

[REDACTED]

CONFIDENTIAL (PBC)

NO.002 P35

Revenue
USAGE DATES 02/01

THROUGH 02/28/99

021

CommID	Name	State	Calls	Minutes	Revenue	PIF
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

10/14/02

16:01

DEL TACDM RCCT → FPSC

1/1

Interstate FiberNet, Inc. (TI448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Miss. Bus. Provided via contract.

Page 1

[REDACTED]



CONFIDENTIAL

ND.002

P05

Date: 4/08/99
Time: 21:43:44

Intrastate Revenue for March 1999

1
IQINRDID

Connid #	Name	State	Call#	Minutes	Revenue	PIF
[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]

Re

[REDACTED]

[REDACTED]

[REDACTED]

CONFIDENTIAL (PBC)

121
10/14/02

16:01 DELTACOM ACCT + FPSC

NO.002 P07

pp 1/11/99

AMERICAN SAFETY, INC. (1-1448)
RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: Misc. Rev. provided via verbal rep.

Date: 5/03/99
Time: 19:48:50

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Intrastate Revenue for April 1999

1QINR01P

Comid #	Name	State	Calls	Minutes	Revenue	PIF
[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]

221

10/14/02

16:01

DELTPROM ACCT -> FPSC

NO. 002

P08



CONFIDENTIAL

Date: 6/01/99
Time: 23:42:31

Intrastate Revenue for May 1999

1

Commid #	Name	State	Cells	Minutes	Revenue	PIP
[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]

10/14/02

16:01

DELTRCDM RCCT + FPSC



CONFIDENTIAL

NO. 002

P09

Date: 1/02/99
Time: 10:04:24

Interstate Revenue For June 1999

1

Comid #	Name	State	Calls	Minutes	Revenue	PIP
[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]

10/14/02

16:01

DELTRCOM RCCT -> FPSC



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NOV 02 2002

P10

Date: 8/06/99
Time: 13:06:26

IntraState Revenue for July 1999

19990701

Commid #	Name	State	Cells	Minutes	Revenue	PIP
[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]

10/14/99

15:01

DELTRCOM

→ FPG



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NO. 002

P11

Date: 9/02/99
Time: 11:22:19

Intrastate Revenue for August 1999

12/01/99

Comid #	Name	State	Calls	Minutes	Revenue	PIP
[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]

10/14/02

16:01

DELTRDGM ACCT + FPSC



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NO.002

P12

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: *Misc. Rev provided via verbal Req.*

Date: 10/04/99
Time: 19:49:02

Intrastate Revenue for September 1999

Comid #	Name	State	Calls	Minutes	Revenue	PIP
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

10/14/02

16:01

DEL TRACOM PCCT -> FPSC



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NO.002

P13

Date: 11/03/99
Time: 20:37:45

Intrastate Revenue for October 1999

EQINR01P 1

Consid #	Name	State	Calls	Minutes	Revenue	TIP
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

10/14/02

16:01

DELTRACOM ACCT + FPSC



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NO.002

014

Actual

North Florida Ring Analysis			Intrastate Revenue
February			IFN - FLA
A-Z	Total Capacity	Revenue ON Ring	
[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]	\$
[REDACTED]	[REDACTED]	[REDACTED]	\$
[REDACTED]	[REDACTED]	[REDACTED]	\$
[REDACTED]	[REDACTED]	[REDACTED]	\$
[REDACTED]	[REDACTED]	[REDACTED]	\$
[REDACTED]	[REDACTED]	[REDACTED]	\$

7/1/02
Docket No: Undocketed
Audit Control No: 02217-1-1
Description: Route Rev. - Prescribed Use Area Reg. 18

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state code	business unit	company, or lxc name	bill acct num	inment	bill date	usage total	usage total	usage total	usage total	taxes total	total amount
FL					01-Mar-99						
FL					01-Sep-99						
FL					01-Dec-99						
FL					01-Jul-99						
FL					01-Feb-99						
FL					01-Jul-99						
FL					01-Jul-99						
FL					01-Jan-99						
FL					01-Sep-99						
FL					01-Aug-99						
FL					07-Jul-99						
FL					01-Jan-99						
FL					01-Feb-99						
FL					01-Mar-99						
FL					01-Apr-99						
FL					01-May-99						
FL					01-Jun-99						
FL					01-Nov-99						
FL					01-Dec-99						
FL					01-Oct-99						
FL					01-Jul-99						
FL					01-Sep-99						
FL					07-Aug-99						
FL					01-Jun-99						
FL					07-Sep-99						
FL					07-Oct-99						
FL					07-Nov-99						
FL					07-Dec-99						
FL					07-Jan-99						
FL					07-Feb-99						
FL					07-Mar-99						
FL					07-Apr-99						
FL					07-Jun-99						
FL					07-May-99						
FL					01-Oct-99						
FL					01-Nov-99						
FL					01-Oct-99						
FL					01-Nov-99						
FL					07-Nov-99						
FL					07-Dec-99						
FL					07-Oct-99						
FL					07-Jul-99						
FL					07-Aug-99						
FL					07-Sep-99						
FL					01-Aug-99						
FL					01-Sep-99						
FL					01-Oct-99						
FL					01-Nov-99						
FL					04-Jan-99						

Interstate FiberNet, Inc. (TI448)
 RAF Audit Periods Ending December 31, 1999, 2000 and 2001
 Docket No: Undocketed Audit Control No. 02-217-1-1
 Description: Access Charges Provided via Doc Reg. 2

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CONFIDENTIAL PBC

RAF Audit Periods Ending December 31, 1999, 2000 and 2001
Docket No: Undocketed Audit Control No. 02-217-1-1
Description: fiber lease provided via verbal Regi.

Interstate FiberNet, Inc. - Lessee
December 2001

Prepared: Daylin H. Blythe
File: sp4990ft.mkt

Lease	Location	Lease Start Date	Lease Term Date	Annual Rent \$	2000					All Remaining Years
					2000	2001	2002	2003	2004	
[REDACTED]	[REDACTED]	12/20/01	18 years	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	04/03/01	10 years	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	02/01/01	10 years	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	12/20/01	18 years	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	03/21/01	10 YR	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	09/24/00	18 YR	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	06/02	10 yrs	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	11/01	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	05/24/01	2 yrs	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

DELIVERED TO ACCT → FPSC

16:01

10/14/02



CONFIDENTIAL

COMPANY: Interstate Fibernet, Inc (TI448)
 SCHEDULE: RAF Comparison
 PERIOD: 12 Months Ended December 31, 1999, 2000 and 2001
 AUDITOR: Joseph Perdue

DOCKET: Undocketed
 CONTROL: 02-217-1-1
 FILE: RAF Comparison.123

Line	Description	1999		2000		2001	
		Per Filing Intrastate Revenue	Per Audit Intrastate Revenue	Per Filing Intrastate Revenue	Per Audit Intrastate Revenue	Per Filing Intrastate Revenue	Per Audit Intrastate Revenue
4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	[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]	[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]	[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]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

SOURCE: As Referenced
CONFIDENTIAL

Company: Interstate Fibernet, Inc. (T1448)
Schedule: Expenses and Revenue Analysis Per Filing and Audit
Period: For the years ended December 31, 1999, 2000 and 2001

Docket Number: Undocketed
Audit Control Number: 02-217-1-1
File: Rev-Exp Analysis.123

	Per Company Filing		
	1999	2000	2001
	Intrastate	Intrastate	Intrastate
[REDACTED]	12.1	18.1	14.1
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Source: Company Filed RAF Returns

	Per Audit		
	1999	2000	2001
	Intrastate	Intrastate	Intrastate
[REDACTED]	12.1	18.1	14.1
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

SOURCE As Referenced

CONFIDENTIAL

COMPANY: Interstate Fibernet, Inc (TI448)
SCHEDULE: Paid to Other Telecommunications
PERIOD: 12 Months Ended December 31, 1999, 2000 and 2001
AUDITOR: Joseph Perdue

DOCKET: Undocketed
CONTROL: 02-217-1-1
FILE: Paid to Other Telecom.123

Access Charges	Total		
	2001	2000	1999
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Totals	[REDACTED]	[REDACTED]	[REDACTED]

Leases	Total		
	2001	2000	1999
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Totals	[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]	Total		
	2001	2000	1999
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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SOURCE As referenced