

**Marguerite McLean**

100000-0T

**From:** GeorgeAnne Muchnok [gam@audithead.com]  
**Sent:** Monday, February 08, 2010 4:50 PM  
**To:** Filings@psc.state.fl.us  
**Subject:** RE: Lakeland Regional Medical Center billing dispute with AT&T  
**Attachments:** Lakeland ATT Billing Dispute.pdf

Hello

I have reformatted the memo to include the attachments.

Thank you

*GeorgeAnne*

GeorgeAnne Muchnok  
 Senior Telecom Auditor  
 Audithead  
 412-578-0200 - 724-816-9281  
 gam@audithead.com

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**From:** Filings@psc.state.fl.us [mailto:Filings@PSC.STATE.FL.US]  
**Sent:** Monday, February 08, 2010 4:02 PM  
**To:** gam@audithead.com  
**Cc:** Marguerite McLean  
**Subject:** FW: Lakeland Regional Medical Center billing dispute with AT&T

Ms. Muchnok:

We have received the attachments referenced in your e-filing below. Please note that per Commission e-filing requirements, any cover letter or certificate of service must be included in the electronic document to which it relates, and shall not be submitted as a separate attachment to the email. A link to the Commission's e-filing requirements is included for your convenience: <http://www.psc.state.fl.us/dockets/e-filings/>

Your filing will need to be revised and resubmitted in order to be eligible for electronic filing.

Please feel free to call our office if you have any questions.

*Dorothy Menasco*  
 Chief Deputy Commission Clerk  
 Florida Public Service Commission  
 Office of Commission Clerk  
 850-413-6770

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**From:** GeorgeAnne Muchnok [mailto:gam@audithead.com]  
**Sent:** Saturday, February 06, 2010 6:05 PM  
**To:** Filings@psc.state.fl.us  
**Subject:** Lakeland Regional Medical Center billing dispute with AT&T

DOCUMENT NUMBER DATE

0870 FEB-8 2

FPSC-COMMISSION CLERK

2/8/2010

To whom it may concern:

The attached memo and attachments document Lakeland Regional Medical Center's billing dispute with AT&T.

If you have any questions about the attach please contact me at your earliest convenience.

Thank you for your assistance.

*GeorgeAnne*

GeorgeAnne Muchnok  
Senior Telecom Auditor  
Audithead  
412-578-0200 - 724-816-9281  
gam@audithead.com

2/8/2010

To: Florida Public Service Commission  
From: Lakeland Regional Medical Center, Lakeland FL  
Date: January 5, 2010  
Re: Billing Dispute with AT&T

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Lakeland Regional Medical Center (LRMC) is writing to the Florida Public Service Commission (PSC) to help us resolve a billing dispute with AT&T. The original billing error occurred in September of 2007 and persisted until October 15, 2009, when the error was corrected by a Billing Specialist at AT&T, Paulette Carnes (see attached email from Ms. Carnes detailing the billing error). Our dispute with AT&T is, now that we believe the error has been identified unequivocally as incorrect billing by AT&T, they refuse to refund monies that were erroneously billed to LRMC, choosing instead to first stonewall our attempts to correct the issue and most recently to deflect fault by blaming their billing error on unrelated problems.

AT&T is the Long Distance provider for LRMC; we have a Long Distance T1 over which they provide us dedicated long distance and we also have a contracted switched rate for Long Distance usage on POTS lines or PRIs that is PIC'ed to AT&T. LRMC has a local PBX that is programmed to route outbound long distance calls over the AT&T Long Distance T1 to take advantage of the dedicated rates for long distance. Overflow outbound long distance is routed by the PBX to an available channel on one of 10 PRI circuits that have always been PIC'ed to AT&T (PIC code 5792). This information was verified by Verizon, the provider of the PRI circuits (please see the attached email from Verizon).

Starting in September of 2007, LRMC began receiving bills from AT&T under new Billing Account Numbers (known colloquially as "Rogue BANs") which were separate from the normal BAN. While the bills under the normal BAN averaged approximately \$4,300, both before and during the "Rogue" period, the separate Rogue bills were as high as \$37,000. After significant investigation, culminating in the call with and subsequent email from, Ms. Carnes, the rogue billing issue was identified and resolved. The problem was identified as AT&T erroneously billing LRMC for the overflow usage coming across the Verizon PRIs. AT&T was billing all of this usage as "unguided" at tariff rates when they should have been billing the usage at the contracted switched outbound rates (\$0.059 per minute In-state and \$0.024 per minute interstate).

Our billing dispute with AT&T focuses exclusively on the set of bills we received for switched outbound long distance. The overbilling and calculated credits are shown in the table below. Over the period from September of 2007 through October of 2009, LRMC received 36 bills on seven rogue Billing Account Numbers (BANs) totaling \$228,315.28 (additional detail in the attached spreadsheet titled "Billing Totals"). The usage in these bills was rated anywhere from \$0.10 per minute to \$0.56 per minute. LRMC estimated what those bills should have been if the usage had been rated at the contracted switched outbound rates (additional detail in the attached spreadsheet titled "Rerate Totals"). That calculation came to a total of \$34,271.86, which means that LRMC believes that we were overbilled in the amount of \$194,043.42 (additional detail in the attached spreadsheet titled "Calculated Credit") over the period in question.

DOCUMENT NUMBER-DATE

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	Date	Original AT&T Bill	Rerated Amount	Credit Due LRMC
<b>BAN 854400265</b>				
	9/12/2007	\$ 25,238.02	\$ 3,567.78	\$ 21,670.24
	10/12/2007	\$ 8,075.83	\$ 1,141.64	\$ 6,934.19
	11/12/2007	\$ 8,888.79	\$ 1,256.57	\$ 7,632.22
	12/12/2007	\$ 7,006.25	\$ 990.44	\$ 6,015.81
	1/12/2008	\$ 0.46	\$ 0.07	\$ 0.39
	2/12/2008	\$ 0.46	\$ 0.07	\$ 0.39
<b>BAN 854636442</b>				
	12/12/2007	\$ 587.45	\$ 224.17	\$ 363.28
	1/12/2008	\$ 3,824.45	\$ 1,459.43	\$ 2,365.02
	2/12/2008	\$ 4,722.30	\$ 1,802.06	\$ 2,920.24
	3/12/2008	\$ 17.17	\$ 6.55	\$ 10.62
<b>BAN 854742634</b>				
	2/12/2008	\$ 22,223.36	\$ 2,500.47	\$ 19,722.89
	3/12/2008	\$ 37,051.22	\$ 4,168.83	\$ 32,882.39
	4/12/2008	\$ 10,735.30	\$ 1,207.89	\$ 9,527.41
	5/12/2008	\$ 655.29	\$ 73.73	\$ 581.56
<b>BAN 854883732</b>				
	5/12/2008	\$ 2,101.99	\$ 802.13	\$ 1,299.86
	6/12/2008	\$ 2,332.49	\$ 890.09	\$ 1,442.40
	7/12/2008	\$ 1,834.35	\$ 700.00	\$ 1,134.35
	8/12/2008	\$ 2.85	\$ 1.09	\$ 1.76
	10/12/2008	\$ 1.27	\$ 0.48	\$ 0.79
<b>BAN 856646097</b>				
	7/12/2008	\$ 1,084.29	\$ 122.00	\$ 962.29
	8/12/2008	\$ 8,648.18	\$ 973.05	\$ 7,675.13
	9/12/2008	\$ 8,100.11	\$ 911.39	\$ 7,188.72
	10/12/2008	\$ 10,023.96	\$ 1,127.85	\$ 8,896.11
	11/12/2008	\$ 4,507.89	\$ 507.21	\$ 4,000.68
<b>BAN 856946934</b>				
	11/12/2008	\$ 1,637.79	\$ 624.99	\$ 1,012.80
	12/12/2008	\$ 2,650.40	\$ 1,011.41	\$ 1,638.99
	1/12/2009	\$ 3,600.66	\$ 1,374.03	\$ 2,226.63
	2/12/2009	\$ 2,589.17	\$ 988.04	\$ 1,601.13
	3/12/2009	\$ 2,458.96	\$ 938.35	\$ 1,520.61
	4/12/2009	\$ 422.10	\$ 161.08	\$ 261.02
	5/12/2009	\$ 293.09	\$ 111.84	\$ 181.25
<b>BAN 857365946</b>				
	5/12/2009	\$ 1,732.40	\$ 170.56	\$ 1,561.84
	6/12/2009	\$ 11,465.49	\$ 1,128.79	\$ 10,336.70
	7/12/2009	\$ 3,874.07	\$ 381.41	\$ 3,492.66
	8/12/2009	\$ 2,025.09	\$ 199.37	\$ 1,825.72
	10/12/2009	\$ 27,902.33	\$ 2,747.01	\$ 25,155.32
<b>Total</b>				
		\$ 228,315.28	\$ 34,271.86	\$ 194,043.42

The investigation of the billing error was made more difficult by several factors. First, the AT&T billing system created a new rogue BAN every time the tariff rates changed over the last two years, resulting in seven Rogue BANs each of which carries a different rate for the overflow usage (detailed on the attached spreadsheet). Second, there was a problem on the AT&T Long Distance T1 in which several channels sat in a Remote Call Block condition for months at a time. This condition reduced the capacity of the Long Distance T1 and forced more usage to overflow. Ultimately, however, the Remote Call Block issue is irrelevant to the billing dispute because LRMC is simply requesting that the overflow usage be re-rated to the contracted Switched rate rather than the contracted Dedicated rate.

The supporting documentation attached are the spreadsheets used to calculate the rerated amounts for the period in question, the email from Verizon confirming that the PRI circuits in questions were PIC'ed correctly to 5792 and the email from Ms. Paulette Carnes, Billing Specialist at AT&T, documenting the fact that the overflow usage in question should be rerated. Please note that when Ms. Carnes corrected the billing error in AT&T's TeLD system, the rogue BANs discontinued and the billing reverted back to what it had been in August of 2007 before this problem occurred. Lakeland has copies of the bills from AT&T that are the cause of this dispute, but they are not attached due to their enormous size (often running to hundreds of pages). The disputed bills can be supplied to the Florida Public Service Commission upon request.

Audithead is acting as a consultant to Lakeland Regional Medical Center in this billing dispute, so if the Commission requires any further details, please contact us directly at (412) 578-0200 or via email at [gam@audithead.com](mailto:gam@audithead.com)

Thank you for your consideration of this matter,



GeorgeAnne Muchnok  
Senior Telecom Auditor  
Audithead, LLC

**Dan Muchnok**

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**Subject:** FW: Lakeland Regional Medical Center  
**Attachments:** April 2007.pdf

**From:** Warnke, Kimberley D (Kim) [mailto:kim.warnke@verizonbusiness.com]  
**Sent:** Wednesday, February 03, 2010 4:30 PM  
**To:** GeorgeAnne Muchnok; Anne Gallagher  
**Subject:** Lakeland Regional Medical Center

GeorgeAnne and Anne,

I have confirmed with Verizon's order department that Lakeland's PRI circuits listed below were installed on 02/22/07 with a PIC of 5792. They have remained PIC'd to 5792. Original order number was I0072298. Page 206, line number 115207 of original order shows PRI IXC 5792 IXA 5792. BTN is 8636871100.

ISDN-PRI lines :

(863) 687-1100  
(863) 284-1501  
(863) 284-1502  
(863) 284-1503  
(863) 284-1504  
(863) 284-1505  
(863) 284-1506  
(863) 284-1507  
(863) 284-1508  
(863) 284-1509

Parent Account Number F11EM11251105  
Hi-Cap Circuits associated with the PRIs:

CLS 69.HCGV.359931..GTES  
CLS 69.HCGV.359932..GTES  
CLS 69.HCGV.359933..GTES  
CLS 69.HCGV.359934..GTES  
CLS 69.HCGV.359935..GTES  
CLS 69.HCGV.359936..GTES  
CLS 69.HCGV.359937..GTES  
CLS 69.HCGV.359938..GTES  
CLS 69.HCGV.359939..GTES  
CLS 69.HCGV.359940..GTES

I attached the first invoice and as you can see there is only DA long distance on this invoice.

Please let me know exactly what you would like to see from me in order to get this resolved right away.

Thanks

Kim

Kim Warnke  
Verizon Business  
Account Manager  
407-541-1754 Office  
407-201-1103 Cell

**Billing Totals**

DATE	ACCT/BAN #	ACCT/BAN #	ACCT/BAN #	ACCT/BAN #	ACCT/BAN #	ACCT/BAN #	ACCT/BAN #	
	854400265	854636442	854742634	854883732	856646097	856946934	857365946	
In-State Rate: \$	0.39	\$ 0.15	\$ 0.49	\$ 0.15	\$ 0.49	\$ 0.15	\$ 0.56	
Interstate Rate: \$	0.39	\$ 0.10	\$ 0.49	\$ 0.10	\$ 0.49	\$ 0.10	\$ 0.56	
7/12/2007								
8/12/2007								
9/12/2007	\$25,238.02							
10/12/2007	\$8,075.83							
11/12/2007	\$8,888.79							
12/12/2007	\$7,006.25	\$587.45						
1/12/2008	\$0.46	\$3,824.45						
2/12/2008	\$0.46	\$4,722.30	\$22,223.36					
3/12/2008		\$17.17	\$37,051.22					
4/12/2008			\$10,735.30					
5/12/2008			\$655.29	\$2,101.99				
6/12/2008				\$2,332.49				
7/12/2008				\$1,834.35	\$1,084.29			
8/12/2008				\$2.85	\$8,648.18			
9/12/2008					\$8,100.11			
10/12/2008				\$1.27	\$10,023.96			
11/12/2008					\$4,507.89	\$1,637.79		
12/12/2008						\$2,650.40		
1/12/2009						\$3,600.66		
2/12/2009						\$2,589.17		
3/12/2009						\$2,458.96		
4/12/2009						\$422.10		
5/12/2009						\$293.09	\$1,732.40	
6/12/2009							\$11,465.49	
7/12/2009							\$3,874.07	
8/12/2009							\$2,025.09	
9/12/2009								
10/12/2009							\$27,902.33	
	<b>\$49,209.81</b>	<b>\$9,151.37</b>	<b>\$70,665.17</b>	<b>\$6,272.95</b>	<b>\$32,364.43</b>	<b>\$13,652.17</b>	<b>\$46,999.38</b>	<b>\$228,315.28</b>

DOCUMENT NUMBER-DATE:

00870 FEB-09

2/6/2010

Rerate Totals

DATE	ACCT/BAN # 854400265	ACCT/BAN # 854636442	ACCT/BAN # 854742634	ACCT/BAN # 854883732	ACCT/BAN # 856646097	ACCT/BAN # 856946934	ACCT/BAN # 857365946	Rerating Factors
								Contracted Switched In-State Rate: \$ 0.059
								Contracted Switched Interstate Rate: \$ 0.024
7/12/2007								Percentage of Interstate Calling: 11.05%
8/12/2007								Percentage of In-state Calling: 88.95%
9/12/2007	\$3,567.78							
10/12/2007	\$1,141.64							
11/12/2007	\$1,256.57							
12/12/2007	\$990.44	\$224.17						
1/12/2008	\$0.07	\$1,459.43						
2/12/2008	\$0.07	\$1,802.06	\$2,500.47					
3/12/2008		\$6.55	\$4,168.83					
4/12/2008			\$1,207.89					
5/12/2008			\$73.73	\$802.13				
6/12/2008				\$890.09				
7/12/2008				\$700.00	\$122.00			
8/12/2008				\$1.09	\$973.05			
9/12/2008					\$911.39			
10/12/2008				\$0.48	\$1,127.85			
11/12/2008					\$507.21	\$624.99		
12/12/2008						\$1,011.41		
1/12/2009						\$1,374.03		
2/12/2009						\$988.04		
3/12/2009						\$938.35		
4/12/2009						\$161.08		
5/12/2009						\$111.84	\$170.56	
6/12/2009							\$1,128.79	
7/12/2009							\$381.41	
8/12/2009							\$199.37	
9/12/2009							\$0.00	
10/12/2009							\$2,747.01	
	<b>\$6,956.56</b>	<b>\$3,492.22</b>	<b>\$7,950.91</b>	<b>\$2,393.79</b>	<b>\$3,541.49</b>	<b>\$5,209.75</b>	<b>\$4,627.13</b>	<b>\$34,271.86</b>



**Calculated Credit**

DATE	ACCT/BAN # 854400265	ACCT/BAN # 854636442	ACCT/BAN # 854742634	ACCT/BAN # 854883732	ACCT/BAN # 856646097	ACCT/BAN # 856946934	ACCT/BAN # 857365946	
7/12/2007								
8/12/2007								
9/12/2007	\$21,670.24							
10/12/2007	\$6,934.19							
11/12/2007	\$7,632.22							
12/12/2007	\$6,015.81	\$363.28						
1/12/2008	\$0.39	\$2,365.02						
2/12/2008	\$0.39	\$2,920.24	\$19,722.89					
3/12/2008		\$10.62	\$32,882.39					
4/12/2008			\$9,527.41					
5/12/2008			\$581.56	\$1,299.86				
6/12/2008				\$1,442.40				
7/12/2008				\$1,134.35	\$962.29			
8/12/2008				\$1.76	\$7,675.13			
9/12/2008					\$7,188.72			
10/12/2008				\$0.79	\$8,896.11			
11/12/2008					\$4,000.68	\$1,012.80		
12/12/2008						\$1,638.99		
1/12/2009						\$2,226.63		
2/12/2009						\$1,601.13		
3/12/2009						\$1,520.61		
4/12/2009						\$261.02		
5/12/2009						\$181.25	\$1,561.84	
6/12/2009							\$10,336.70	
7/12/2009							\$3,492.66	
8/12/2009							\$1,825.72	
9/12/2009							\$0.00	
10/12/2009							\$25,155.32	
	<b>\$42,253.25</b>	<b>\$5,659.15</b>	<b>\$62,714.26</b>	<b>\$3,879.16</b>	<b>\$28,722.94</b>	<b>\$8,442.42</b>	<b>\$42,372.25</b>	<b>\$194,043.42</b>

**Dan Muchnok**

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**Subject:** FW: LAKELAND REGIONAL MEDICAL CENTER CorpID 1279367

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From: CARNES, PAULETTE (ATTSBLD)  
Sent: Thursday, October 15, 2009 12:57 PM  
To: cf1957@asemail.att.com  
Cc: CARNES, PAULETTE (ATTSBLD)  
Subject: LAKELAND REGIONAL MEDICAL CENTER CorpID 1279367

The following BANs built in TeLD incorrectly should have been HVCP under CorpID 1279367 re-rate needs to be submitted via RDS in the amts as following BAN numbers:

BAN	857365946	amt	52169.56
BAN	856946934	amt	13652.17
BAN	856646097	amt	4507.89
BAN	854883732	amt	5773.54 per cust prior billing to Nov 08
BAN	854742634	amt	70665.17 from customer CBR 412-578-0200
BAN	854636442	amt	9151.37 from customer Georgianne CBR 412-578-0200
BAN	854400265	amt	23971.79 from cust as above

Please call Georgianne A S A P CBR 412-578-0200 and submit RDS request if able for above accounts to be re-rate appropriately  
Thank you - peace

Paulette Jean Carnes  
Solution Specialist B  
AT&T National Mass Markets  
Rosemont, Illinois 60018  
888-516-2272 x7366  
9am - 6pm CST  
05/259 pc8524



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We have engaged Audithead and the individuals listed below to act on our behalf regarding the submission and administration of a billing dispute between Lakeland Regional Medical Center and AT&T with the Florida Public Service Commission. The aforementioned dispute covers bills received by Lakeland from AT&T for Long Distance services over the period from June 2007 through November 2009. We hereby authorize Audithead to act on our behalf for all purposes relating to this billing dispute. This authorization is irrevocable for the entire time period required to settle the dispute and for a period of 24 months from the date the dispute is resolved.

Company Name: Lakeland Regional Medical Center  
(Print)

Supplier Name: \_\_\_\_\_

Federal ID No. 59-2650456  
(U.S only): \_\_\_\_\_

Signature: *M C Ford* Date: February 4, 2010  
Mary C. Ford Title: Vice President & CIO  
(Print Name) (Print Title)

Audithead Consultants GeorgeAnne Muchnok / Daniel Muchnok / John Taylor

DOCUMENT NUMBER-DATE

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