

Windstream Communications, Inc.
4001 Rodney Parham Road
1170 - B1F03-53A
Little Rock, AR 72212

Cesar Caballero
Senior Regulatory Counsel
501-748-7142



February 18, 2014

VIA OVERNIGHT MAIL

Carlotta Stauffer, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

REDACTED

RECEIVED-FPSC
14 FEB 19 AM 10:28
COMMISSION
CLERK

**RE: Request for Confidential Classification of documents submitted in
Audit Control No. 13-274-1-4**

Dear Ms. Stauffer:

Enclosed for filing is Windstream Florida, Inc.'s ("Windstream") request for confidential treatment regarding certain documents provided to Commission Staff in the course of an audit of Windstream's Regulatory Fees.

Enclose hereto is one highlighted copy of the confidential in a sealed envelope and two redacted copies of the confidential information. If you have any questions regarding this filing please do not hesitate to contact me.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning it the self addressed envelop provided.

Thank you for your assistance in this matter.

Sincerely,

Cesar Caballero

COM _____

AFD _____

APA *copy of redacted*

ECO _____

ENG _____

GCL _____

IDM _____

TEL _____

CLK _____

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

RE: 2012 Regulatory)	Docket No. Undocketed
Assessment Fee Review)	
of Windstream Florida, Inc (TX824))	Audit Control No 13-274-1-4

REQUEST FOR CONFIDENTIAL CLASSIFICATION

Windstream Florida, Inc. (“Windstream” or “Company”) pursuant to Section 336.093, Florida Statutes (F.S.) and Rule 25-22.006, Florida Administrative Code (“F.A.C.”), hereby requests confidential classification of the reports contained and further described herein in the Audit Control No. 13-274-1-4 pertaining to the Florida Service Commission’s review of Windstream’s 2012 regulatory assessment fee (“Confidential Reports”). In support of this request the Company states:

1. Section 364.183(1) provides that “[u]pon request of the company or other person, any records received by the commission which are claimed by the company or other person to be proprietary confidential business information shall be kept confidential and shall be exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.” The term “proprietary business information” includes “[i]nformation relating to competitive interests, the disclosure of which would impair the competitive business of the provider of information.” Section 364.183(3)(e). The Confidential Reports constitute “proprietary business information” as described in the statute and are entitled to confidential treatment under Section 365.183, F.S. and Rule 25-22.006, F.A.C.
2. Exhibit A attached hereto provides the justification for seeking confidential treatment for the Confidential Reports.

3. Exhibit B attached hereto contains an unredacted copy of the Confidential Reports. Exhibit B is being provided in a separate envelope labeled "CONFIDENTIAL" and the information for which confidential treatment is sought is highlighted in yellow.
4. Exhibit C attached hereto are two public versions of the Confidential Reports with the confidential information redacted.
5. The Confidential Documents are treated as confidential by the Company. The Confidential Documents are not available to the public in any format and the Company continues to treat this information as confidential.
6. The Company requests that the Confidential Documents provided herein are afforded confidential treatment as "proprietary confidential information" pursuant to Section 364.183(3), F.S., that the information remain confidential for at least eighteen months in accordance with Section 364.183(4), F.S. and that the Commission returns the Confidential Documents once they are no longer needed for the Commission to conduct its business.

WHEREFORE, for the reasons stated herein, Windstream respectfully requests that this Request for Confidential Classification be granted.

DATED this 18th day of February 2014.

Respectfully submitted,



CESAR CABALLERO
Senior Regulatory Counsel
4001 Rodney Parham Rd.
Little Rock, Arkansas 72212
Telephone: (501) 748-7142
Email: cesar.caballero@windstream.com

Attorney for Windstream Florida, Inc.

Exhibit A

**JUSTIFICATIONS FOR CONFIDENTIAL TREATMENT
OF HIGHLIGHTED PORTIONS OF WINDSTREAM FLORIDA, INC.
DOCUMENTS SELECTED FOR AUDIT PURSUANT TO
AUDIT CONTROL NUMBER 46-274-1-4**

<u>Documents</u>	<u>Detailed Description</u>	<u>No. of Pages</u>	<u>Rationale</u>
2012 General Ledger	Highlighted Information	14	(1)
Segregated Revenue Account	Highlighted Information	2	(1)
Summary calculation of RAF	Highlighted Information	2	(1)

- (1) The highlighted information contains general ledger information, balances for specific ledger accounts and a summary of intrastate revenues by product category. This information is not available to the general public and public disclosure would cause material harm to the Company's competitive and financial position. Knowledge of this information would provide access sensitive data to the Company's competitors which would be detrimental to the Company's ability to effectively compete in the market place. This is the type of information described in Section 364.183(3)(e), F.S. as being entitled to confidential information.

Exhibit C

83500
TEL
3053FL

WINDSTREAM
PART 32 FINANCIALS PAGE 5, 6 & 7
DETAIL OF CERTAIN REVENUE AND EXPENSE
For the Period Ending December 31, 2012

1
10/18/13
14:59:43

2012 General Ledger

17

CONFIDENTIAL

General Ledger
Consolidated
ALLTEL Florida

		THIS MONTH	CHG FROM LAST MONTH	PERCENT CHANGE	THIS YEAR TO DATE	CHANGE FR YTD LST YR	PERCENT CHANGE
1.	BASIC AREA REVENUE	5000,1					
2.	OPTIONAL EAS REVENUE	5002					
3.	CELLULAR MOBILE REVENUE	5003					
4.	OTHER MOBILE REVENUE	5004					
5.	BASIC LOCAL SERVICE REVENUE						
6.	PUBLIC TELEPHONE REVENUE	5010					
7.	LOCAL PRIVATE LINE REVENUE	5040					
8.	CUSTOMER PREMISE REVENUE	5050					
9.	OTHER LOCAL EXCHANGE REVENUE	5060					
10.	OTHER LOCAL EXCH REV-SETTLEMENT	5069					
11.	LOCAL NETWORK SERVICES REV	P1,L1					
12.							
13.	INTERSTATE END USER REVENUE	5080,1					
14.	INTERSTATE SWITCHED ACCESS REV	5082					
15.	INTERSTATE SPECIAL ACCESS REV	5083					
16.	STATE ACCESS REVENUE	5084					
17.	NETWORK ACCESS SERVICES REV	P1,L2					
18.							
19.	LONG DISTANCE MESSAGE REVENUE	5100					
20.	UNIDIRECTIONAL LONG DISTANCE	511X					
21.	LONG DISTANCE PRIVATE NETWORK	512X					
22.	OTHER LONG DISTANCE REVENUE	5160					
23.	OTHER LONG DISTANCE REV-SETTL	5169					
24.	LONG DISTANCE NETWORK REV	P1,L3					
25.							
26.	DIRECTORY REVENUE	523X					
27.	RENT REVENUE	524X					
28.	CORPORATE OPERATING REVENUE	525X					
29.	MISCELLANEOUS REVENUE	526X					
30.	CARRIER BILLING & COLLECTIONS	527X					
31.	MISCELLANEOUS REVENUE	P1,L4					
32.							
33.							
34.	PROPERTY HELD FUTURE USE EXP	6510,1					
35.	PROVISIONING EXPENSE	6512,6513					
36.	OTHER PROPERTY, PLANT & EQUIP EXP						
37.							
38.	POWER EXPENSE	6530,1					
39.	NETWORK ADMINISTRATION EXPENSE	6532					
40.	TESTING EXPENSE	6533					
41.	PLANT OPERATIONS ADMIN EXPENSE	6534					
42.	ENGINEERING EXPENSE	6535					
43.	NETWORK OPERATIONS EXPENSE						
44.							
45.	ACCESS EXPENSE	654X					
46.	OTHER PLANT NON-SPECIFIC	P1,L14					
47.							
48.	DEPR EXP-PLANT IN SERVICE	6560,1,6					
49.	DEPR EXP-PROP HELD FUTUREUSE	6562					

PBC

Source: DR Response #1
Windstream Florida, Inc. (TL716)
Regulatory Assessment Fee Review
Undocketed; ACN 13-274-1-4

12/13
PB

SOURCE

83410
ESMIT
REVENUE

WINDSTREAM
Revenue by Account
Account 35000-35999
For the Twelve Months Ending December 31, 2012

1
10/18/13
15:01:57

17-1

December 1st Qtr 2nd Qtr 3rd Qtr 4th Qtr
YTD

CON Consolidated
ILC WIN - Wireline ILEC
00047 ALLTEL Florida
35001 Basic Area Revenue
0001 InterCo - Basic A
1237 ILEC Other - NRC
4000 Basic Area Deferr
4002 ILEC Other - Defe
4003 ILEC Basic Area B
4004 Key System Rev -
4005 Centrex - Deferra
4006 ILEC PBX Rev - De
4008 Other Local Voice
4010 ILEC Save Credits
4099 InterCo Deferral
5001 Local Measured Ac
6000 Basic Area Servic
6001 Local Measured Se
6002 ILEC Other - Serv
6003 ILEC Basic Area B
6004 Key System Rev -
6005 Centrex - Service
6009 Other - Service A
7001 Save Credits-Res
7002 Save Credits ILEC
7008 Bus - Simple 1 Pa
7009 Bus - Promo Disco
7010 Bus- Local Srvc R
7012 Gross Receipts Ta
7016 Vacation Rate Adj
7102 Bus - Key Sys
7103 Bus - Pbx
7104 Bus - Did
7106 Bus Other
7120 Bus - Local Recur
7210 Bus - Paystation
7211 Cocot
7600 Bus - Centrex
8001 Save Credits-Bus
8009 Res-Simple 1 Part
8010 ATR7 Bundle Line
8012 ILEC Greenstreak
8015 Add'l Fed Lifelin
8016 State Lifeline Di
8150 RLAX BS4 Feature
8202 Res - Complex
8220 Res - Local Recur
8504 Local Measured Se
8601 Res - Centrex
8700 My line

CONFIDENTIAL

35001 Basic Area Revenue
35002 Optional EAS Revenue
0001 InterCo - Optiona

Source DR Response #1

Windstream Florida, Inc. (TL716)
Regulatory Assessment Fee Review
Undocketed; ACN 13-274-1-4
Description: WP 12 - GIL

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83410
ESMIT
REVENUE

WINDSTREAM
Revenue by Account
Account 35000-35999
For the Twelve Months Ending December 31, 2012

2
10/18/13
15:01:57

12-1-1

	December YTD	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
CON Consolidated					
ILC WIN - Wireline ILEC					
00047 ALLTEL Florida					
35002 Optional EAS Revenue					
4001 Optional Eas (Bas					
5000 Opt. Eas (Basic)					
6000 Opt. Eas (Basic)					
6001 Optional Eas (Bas					
7041 Optional EAS (Bas					
8041 Optional Eas (Ba					
8042 Optional EAS Usag					

35002 Optional EAS Revenue					

35005 Spec Acc Rev Eliminat					
ELIM Spec Acc Rev Elim					
7210 Colocation - Recu					

35005 Colocation - Recurrin					

35010 Public Telephone Reve					
4000 Paystation - Defe					
7001 Paystation & Coin					

35010 Public Telephone Reve					

35040 Local Private Line					
0001 InterCo - Private					
1234 Private Line - NR					
4000 ILEC - Private Li					
6000 ILEC-Private Line					
7010 Private Line - Re					

35040 Local Private Line					

35050 Customer Premise Reve					
1236 ILEC Premise & In					
5000 Service Restoral					
5002 ILEC Premise & In					
5015 Premise & Install					
6000 Service Restoral					
6001 ILEC Svc Charges					
6002 ILEC Premise & In					
6025 Premise & Install					
7100 Initial Svc Order					
7106 Premise Visit Chg					
7107 Subsequent Svc Or					
7108 Premise Visit Chg					
8010 Installation Char					
8045 Service Restoral					
8200 Initial Svc Order					
8201 Subsequent Svc Or					
8205 Premise Visit Chg					
8206 DSL HOME NTKW INS					

35050 Customer Premise Reve					

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Windstream Florida, Inc. (TL716)
Regulatory Assessment Fee Review
Undocketed; ACN 13-274-1-4
Description: WP 12 - GL

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DB

Source: DR Response
#1



SOURCE

03410
ESMIT
REVENUE

WINDSTREAM
Revenue by Account
Account 35000-35999
For the Twelve Months Ending December 31, 2012

3
10/18/13
15:01:57

12-12

	December YTD	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
35060 Other Local Revenues					
0001 InterCo - Ala Car					
0004 InterCo - ISDN					
1244 ISDN - PRI - NRC					
1245 ISDN - BRI - NRC					
4002 ILEC Feature Pkg					
4007 ILEC Feature Pack					
4009 Other Local Voice					
4011 ISDN - PRI - Defe					
4012 ISDN BRI - Deferr					
4014 Ala Carte Feat-MR					
4015 Ala Carte Feat-Us					
4025 Integrated Soluti					
5015 Ala Carte Feat-Us					
5016 Ala Carte Feat-Us					
6002 ILEC Feature Pkg					
6005 ILEC Other Servic					
6007 ILEC Feature Pack					
6008 ILEC Ala Carte Fe					
6009 Other Local Voice					
6011 ISDN - PRI - Serv					
6012 ISDN BRI - Servic					
6014 Ala Carte Feat-MR					
6015 Ala Carte Feat-Us					
6016 Ala Carte Feat-Us					
6017 Ala Carte Feat-MR					
6018 Bus Feature Packa					
6019 Total Office Feat					
6020 Dynamic Office Fe					
7010 Other Central Off					
7011 Other Central Off					
7036 Centrex Features					
7037 Directory listing					
7038 Ads (ISDN) - Bus					
7041 Feature Packages-					
7042 Caller ID-Res					
7043 Usage Sensitive-					
7044 Call Waiting-Res					
7045 Call Forwarding-R					
7046 Toll Block-Res					
7047 Call Rejection -					
7048 Other Features-Re					
7049 Call Return-Res					
7050 Three Way Calling					
7051 Speed calling - M					
7052 Feature Packages-					
7053 Caller ID-Bus					
7054 Usage Sensitive					
7055 Call Waiting-Bus					
7056 Call Forwarding-B					
7057 Toll Block-Bus					
7058 Call Reject-Bus					
7059 Other Features-Bu					
7060 Call Return-Bus					

source. DR Response #1

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Windstream Florida, Inc. (TL716)
Regulatory Assessment Fee Review
Undocketed; ACN 13-274-1-4
Description: WP 12 - GL

SOURCE

83410
ESMIT
REVENUE

WINDSTREAM
Revenue by Account
Account 35000-35999
For the Twelve Months Ending December 31, 2012

4
10/18/13
15:01:57

17-13

		December YTD	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
CON	Consolidated					
ILC	WIN - Wireline ILEC					
	00047 ALLTEL Florida					
	35060 Other Local Revenues					
	7061 Three Way Calling					
	7062 Speed Calling-Bus					
	7063 SNP Feature Pkg					
	7064 ATR8 Ft Pkg Rev A					
	7090 Local Rev - Other					
	7103 Business Co. Char					
	7112 E911/911 Services					
	7138 ISDN - PRI					
	8037 Centrex Features					
	8040 DA - toll only -					
	8045 Directory Assista					
	8046 DACC Bus					
	8047 DACC - Toll only					
	8050 Operator Local As					
	8203 Central Office Ch					
	8205 SAB101 Revenue Re					
	8206 SAB101 Deferral R					
	8207 SAB101 Deferral B					
	8208 SAB101 Revenue Bu					
	8400 Lifeline Credit f					
	9004 RES FEATURE PACKA					
	35060 Other Local Revenues					
	35070 APL14 Best Effrt 1.5+					
	0002 APL14 Best Effrt					
	0003 APL15 1.5M Inet+U					
	0004 APL16 3M Inet+ULD					
	0005 APL17 6M Inet+ULD					
	0006 APL18 12M Inet+UL					
	0007 APL19 24M Inet+UL					
	0009 APL21 Best Effrt					
	0010 APL22 1.5M Inet+U					
	0011 APL23 3M Inet+ULD					
	0012 APL24 6M Inet+ULD					
	0013 APL25 12M Inet+UL					
	0014 APL26 24M Inet+UL					
	0018 DPL16 3M Inet+ULD					
	0023 DPL21 Bst Eft 1.5					
	0024 DPL22 1.5M Inet+U					
	0025 DPL23 3M Inet+ULD					
	0026 DPL24 6M Inet+ULD					
	0027 DPL25 12M Inet+UL					
	0072 DPL42 1.5M Inet+U					
	0073 DPL43 3M Inet+ULD					
	0074 DPL44 6M Inet+ULD					
	0075 DPL45 12M Inet+UL					
	0078 DPL34 Bst Eft 1.5					
	0079 DPL35 1.5M Inet+U					
	0080 DPL36 3M Inet+ULD					
	0081 DPL37 6M Inet+ULD					

Source: DR Response #1

12/13 DB



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Windstream Florida, Inc. (TL716)
Regulatory Assessment Fee Review
Undocketed; ACN 13-274-1-4
Description: WP 12 - GL

SOURCE

83410
ESMIT
REVENUE

WINDSTREAM
Revenue by Account
Account 35000-35999
For the Twelve Months Ending December 31, 2012

5
10/18/13
15:01:57

	December YTD	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
CON Consolidated					
ILC WIN - Wireline ILEC					
00047 ALLTEL Florida					
35070 DPL38 12M Inet+ULD+DT					
0082 DPL38 12M Inet+UL					
0085 High Speed Inet B					
0086 High Speed Inet B					
0089 Merge Bundle - Ti					
0090 Merge Bundle - Ti					
0092 Merge Limited					
0096 Standalone Broadb					
0097 Voice Promo Insta					
0098 Voice Promo Month					
1001 ATR1 Bndl Rev Att					
1002 ATR2 Bndl Rev Att					
1003 ATR3 Bndl Rev Att					
1004 ATR4 Bndl Rev Att					
1005 ATR5 Bndl Rev Att					
1006 ATR6 Bndl Rev Att					
1022 ATR22 Bndl Rev At					
1023 ATR23 Bndl Rev At					
1024 ATR24 Bndl Rev At					
1025 ATR25 Bndl Rev At					
1026 ATR26 Bndl Rev At					
1027 ATR27 Bndl Rev At					
35070 ATR27 Bndl Rev Attrib					
35082 ILEC Switched Acc Eli					
ELIM ILEC Switched Acc					
0001 InterCo - Subscri					
0003 InterCo - Fed USP					
1010 Price Cap ICLS					
1011 Frozen ICLS					
1115 Intercompany Inte					
1215 Intercompany Inte					
1240 ILEC Inter RAI					
1310 SW Inter Access -					
1312 RAI TER Switched					
1315 Intercompany Inte					
1320 SW Inter Access -					
1330 Flat Rated Transp					
1335 Interstate Specia					
1336 TER Flat Rate - D					
1395 TER Switched Adju					
2120 Subscriber Line C					
2121 Subscriber Line C					
2123 ILEC SLC charges					
2124 ILEC SLC Bus/ Res					
2125 ISDN Line Ports -					
2200 ARC Reform - Busi					
2201 ARC Reform - Cons					
3110 Inter Special Acc					
3111 Inter Special Acc					
3112 Incremental Spend					

Source: DR Response #1

12/13 PB

Windstream Florida, Inc. (TL716)
Regulatory Assessment Fee Review
Undocketed; ACN 13-274-1-4
Description: VWP 12 - GL

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12-1-4

SOURCE

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REVENUE

WINDSTREAM
Revenue by Account
Account 35000-35999
For the Twelve Months Ending December 31, 2012

10/18/13⁶
15:01:57

	December YTD	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
CON Consolidated					
ILC WIN - Wireline ILEC					
00047 ALLTEL Florida					
35082 Intercompany Intersta					
3115 Intercompany Inte					
3125 Interstate Specia					
3200 RES Broadband Rev					
3203 HSI Promo Instant					
3500 Special Recurring					
3600 Special Recurring					
4000 ILEC SLC Charges					
4003 ILEC SLC Charges					
4005 Intercompany TER					
5001 ILEC Interstate S					
5002 Interstate Manual					
5011 Access Recovery M					
6000 ILEC SLC Charges					
6935 Fed Universal Fun					
6961 LNP Query Charges					
7001 ILEC Inter Specia					
7002 ILEC Inter Specia					
7003 ILEC Inter Instal					
7004 ILEC Inter Expedi					
7005 ILEC Inter Early					
7007 Inter 800 DB Quer					
7008 Inter SW Install					
7012 ILEC Inter FRT Pr					
7013 ILEC Inter FRT Pr					
7016 ILEC Inter Call O					
7018 Ckt SAB101 - Inte					
7108 Rev Assurance Ini					
7109 No Pay Reserve					
7205 MMC TER Early Ter					
7990 Interstate PIC					
7991 Interstate Switch					
7992 Intercompany TER					

35082 Intercompany TER Swit					

35084 Intrastate Access					
1116 Intercompany Tra/					
1216 Intercompany Tra/					
2111 SW Tra/Ter Access					
2115 Intercompany Tra/					
2311 SW Tra/Ter Access					
2331 Flat Rated Transp					
2335 Intrastate Specia					
2336 TRA Flat Rate - D					
2990 TRA Billing Dispu					
2995 TRA Switched Adju					
3411 Tra/Ter Special A					
3415 Intercompany Tra/					
3436 IRU - Deferral					
3500 Special Recurring					
3600 Special Recurring					

12/13 PB

Windstream Florida, Inc. (TL716)
Regulatory Assessment Fee Review
Undocketed; ACN 13-274-1-4
Description: WP 12-GL

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83410
ESMIT
REVENUE

WINDSTREAM
Revenue by Account
Account 35000-35999
For the Twelve Months Ending December 31, 2012

7
10/18/13
15:01:57

	December YTD	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
CON Consolidated					
ILC WIN - Wireline ILEC					
00047 ALLTEL Florida					
35084 Intrastate Access					
4001 Transparent LAN -					
4007 Intercompany TRA/					
4112 SW Tra/Tra Access					
4115 Intercompany Tra/					
4312 SW Tra/Tra Access					
4322 Flat Rated Transp					
4371 CMRS Transport Fa					
4372 CMRS Term Usage-I					
4373 Recip Comp - Non					
4812 Common Line Settl					
4822 Traffic Sensitive					
4835 RAI TRA/TRA Backb					
4836 RAI TRA/TRA Backb					
4850 VLS - < 10MB					
4851 VLS - 10MB - 100M					
4860 AT AXN Fiber Leas					
4863 IRU Leasing					
4864 IRU Maintenance					
5005 Intrastate Manual					
5312 RAI Local Switche					
5315 Intercompany Misc					
5372 CMRS Term Usage -					
5380 Local Transit Tra					
5395 Local Switched Ad					
6001 VLS - Service Adj					
6940 Cms - Other					
7001 ILEC Intra Specia					
7002 ILEC Intra Specia					
7007 Intra 800 DB Quer					
7008 Intra SW Install					
7011 Intra SW Service					
7012 ILEC Intra FRT Pr					
7013 ILEC Intra FRT Pr					
7016 ILEC Intra Call O					
7103 MCI/Verizon JIP R					
7105 AT&T JIP Reserve					
7109 No Pay Reserve					
7110 VOIP Factors					
7919 Recip Comp Switch					
7920 Tra/Tra Switched					
7921 Tra/Ter Switched					
7922 Intrastate PIC					
7923 Intercompany TRA/					
35084 Intrastate Access					
35100 Long Distance Revenue					
0002 InterCo - Tra One					
0050 Intra ILEC Toll					
0100 Intra ILEC Toll					
5000 IntraState ILEC L					

12/0 RE

Windstream Florida, Inc. (TL716)
Regulatory Assessment Fee Review
Undocketed; ACN 13-274-1-4
Description: WP 12-GL

12/0 RE
#1
Source: DR Response

CONFIDENTIAL



SOURCE

83410
ESMIT
REVENUE

WINDSTREAM
Revenue by Account
Account 35000-35999
For the Twelve Months Ending December 31, 2012

8
10/18/13
15:01:57

17-1.7

	December YTD	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
CON Consolidated					
ILC WIN - Wireline ILEC					
00047 ALLTEL Florida					
35100 Long Distance Revenue					
5002 IntraState Bus IL					
5099 InterCo Accrual -					
6000 IntraState ILEC L					
35100 Long Distance Revenue					
35111 Outwats - Recurring					
0500 Outwats - Recurri					
35111 Outwats - Recurring					
35122 InterCo - Private Lin					
0001 InterCo - Private					
0100 Long Dist Priv Ln					
1000 Recurring Interla					
4000 Long Dist Priv Ln					
6000 Long Dist Priv Ln					
35122 Long Dist Priv Ln Svc					
35125 Ld Priv Line Svc					
1000 Ld Priv Line Svc					
35125 Ld Priv Line Svc					
35182 FTTT ILEC INTER SPECI					
7001 FTTT ILEC INTER S					
35182 FTTT ILEC INTER SPECI					
35230 Directory Revenue					
0001 InterCo - Directo					
0002 InterCo-Ala Carte					
0100 Directory listing					
4000 Ala Carte Feat-MR					
6000 Ala Carte Feat-MR					
35230 Directory Revenue					
35240 Rent Revenues					
0400 Rent Revenues - P					
0900 Rent Revenues - M					
35240 Rent Revenues					
35264 InterCo - Other Misc.					
0002 InterCo - Other M					
0020 End User Collecti					
0900 Penalty Chg NSF c					
0910 Carr Access - Lat					
0911 Adj Late Payment					

12/13 PB

Pass PB

Windstream Florida, Inc. (TL716)
Regulatory Assessment Fee Review
Undocketed; ACN 13-274-1-4
Description: WP 12-CIL

CONFIDENTIAL

Source DR Response # 1

SOURCE

03410
ESMIT
REVENUE

WINDSTREAM
Revenue by Account
Account 35000-35999
For the Twelve Months Ending December 31, 2012

9
10/18/13
15:01:57

17-1

	December YTD	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
CON Consolidated					
ILC WIN - Wireline ILEC					
00047 ALLTEL Florida					
35264 Penalty Chg Late Paym					
0950 Penalty Chg Late					
0990 Miscellaneous - R					
1234 Other Misc Rev -					
1991 Miscellaneous - B					
1992 Paper Bill Charge					
1993 IP Address Resear					
4000 Other Misc Rev -					
4001 Other Misc Bus Re					
5015 Late Payment ACCR					
6000 Other Misc Rev -					
6001 Misc - Bus Svc Ad					
6005 Late Payment Svc					
35264 Late Payment Svc Adj					
35269 EchoStar- B&C Revenue					
1100 EchoStar- B&C Rev					
1101 Standard Activati					
1102 EchoStar- Residua					
1104 EchoStar- Promos					
1105 EchoStar-Restoral					
1110 Prepaid Activatio					
1111 Referral Activati					
1112 Dish Flex Fund					
1500 ATR29 - Dig TV Re					
1501 ATR30 - Dig TV Re					
2101 Digital TV - Acti					
2102 Digital TV - Resi					
5100 DISH Activation A					
5101 DISH Chargeback R					
5102 DISH Churn Accrva					
5103 DISH Residual Acc					
5104 DISH B&C Accrual					
35269 DISH B&C Accrual					
35271 Carrier B&C Rev - Int					
0120 Bill Rendering In					
0130 Other Inter/Inter					
35271 Carrier B&C Rev - Int					
35272 Carrier B&C Rev - Int					
0120 Bill Rendering In					
0210 Message Billing I					
35272 Carrier B&C Rev - Int					
35274 Misc. Carrier B&C Rev					
0130 AT&T Calling Card					
35274 Misc. Carrier B&C Rev					

source DR Response #1

12/13 DB

12/13

CONFIDENTIAL

Windstream Florida, Inc. (TL716)
Regulatory Assessment Fee Review
Undocketed; ACN 13-274-1-4
Description: WP12 - GL

SOURCE

83410
ESMIT
REVENUE

WINDSTREAM
Revenue by Account
Account 35000-35999
For the Twelve Months Ending December 31, 2012

10
10/18/13
15:01:57

17-1a

	December YTD	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
35275 Publishing B&C Revenu Publishing B&C Re					
35275 Publishing B&C Revenu					
35400 Product Sales Revenue					
1235 ILEC Other - NRC					
4000 Ala Carte Feat-MR					
4002 ILEC Ala Carte Fe					
4003 Ala Carte Feat-MR					
6000 Dereg Service Adj					
6003 Ala Carte Feat-MR					
35400 Product Sales Revenue					
35405 Rent Revenues					
0001 InterCo - Ala Car					
0004 InterCo - CPE Ren					
2101 Single Line - Res					
2102 Modem Rental Reve					
3101 Simple CPE Rental					
3102 Complex Rental -					
3105 Data Rental					
3109 Complex Rental -					
3110 Rentals - Centrex					
3111 Complex Rentals -					
3116 Unified Office -					
3200 IP Simple ILEC					
4000 ILEC Equip Rental					
4001 Complex CPE Renta					
4130 Voice Mail - Basi					
4131 Voice Mail - Basi					
4132 Voice Mail - Exte					
4133 Voice Mail - Exte					
4134 Voice Mail - Othe					
4135 Voice Mail - Othe					
4136 VM-Msg Monitor Re					
4137 VM-Msg Monitor Du					
6000 ILEC Equip Rental					
6001 Complex CPE Renta					
35405 Rent Revenues					
35410 Sales Revenues					
0001 InterCo - Payphon					
0003 InterCo - ILEC Pr					
1003 PC with BB-Non Re					
1004 PCWBB Shipping					
1006 LPWBB Upfront Res					
2001 Single Line M/A/C					
2002 Complex Move/Add/					
2003 ILEC DSL Modem Sa					
2007 Complex Move/Add/					
2009 Complex Move/Add/					

12

Source: DR Response #1

12/13
DB

CONFIDENTIAL

Windstream Florida, Inc. (TL716)
Regulatory Assessment Fee Review
Undocketed; ACN 13-274-1-4
Description: WP 12 - GL

SOURCE

83410
ESMIT
REVENUE

WINDSTREAM
Revenue by Account
Account 35000-35999
For the Twelve Months Ending December 31, 2012

11
10/18/13
15:01:57

17-116

	December YTD	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr

CON	Consolidated				
ILC	WIN - Wireline ILEC				
00047	ALLTEL Florida				
35410	Sales Revenues				
3003	PCWBB Upfront (Bu				
3004	PCWBB Upfront (Bu				
3005	LPWBB Upfront (Bu				
3006	LPWBB Upfront (Bu				
4099	InterCo Deferral				
4301	Inside Wire - Ins				
4302	Inside Wire - Ins				
5001	ILEC Simple CPE S				
5002	PC w/Broadband -				
5015	Inside Wire Accru				
5501	Simple Cpe Sales				
5503	Simple Cpe Sales				
5504	ROKU Rebate Reser				
5515	Inside Wire Bus A				
6001	ILEC Simple CPE S				
6002	PC w/Broadband -				
6003	DSL Modems - Serv				
6005	ILEC Complex CPE				
6006	ILEC MACS - Servi				
6007	ILEC LPWBB Adjust				
6009	ILEC PCWBB Shippi				
6010	Homenetworking Sv				
6011	ILEC LPWBB Adjust				
6015	Inside Wire Svc A				
6025	Inside Wire Svc A				
6502	Complex Sales - K				
6505	Data Sales				
6509	Complex Sales - O				
6510	Complex Sales - C				
6511	DSL Modem Sales				
6513	Modern Sales-Reba				
6514	Home Networking m				
6515	Home Networking -				
6516	BB Modem Accrual				
6517	Home Networking A				
6519	HMNTWK Rebate Res				
6521	Home Network Sale				
7601	Public Payphone-C				
7602	Public Payphone -				
7603	Public Payphone-C				

35410	Sales Revenues				
35415	COTE Maintenance Reve				
2007	Mtcce-Time&Materia				
3102	Maintenance - Con				
3107	Maintenance - Con				
3109	Maintenance - Con				
4002	Cote Maint - Defe				
6001	Time/Material Mai				
6002	Cote Maint - Serv				

Source DR Response #1

12/13/13 DB

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Windstream Florida, Inc. (TL716)
Regulatory Assessment Fee Review
Undocketed; ACN 13-274-1-4
Description: WP 12 - GL

SOURCE

83410
ESMIT
REVENUE

WINDSTREAM
Revenue by Account
Account 35000-35999
For the Twelve Months Ending December 31, 2012

12
10/18/13
15:01:57

17-1.11

	December YTD	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
CON					
ILC					
00047 ALLTEL Florida					
35415 COTE Maintenance Reve					
35415 COTE Maintenance Reve					
35420 Calling Name Delivery					
1000 Calling Name Deli					
2000 LIDB					
35420 LIDB					
35425 Protection Plans					
0110 Protection Plus -					
0120 Protection Plus -					
0130 Protection Plus-T					
0131 Protection Plus T					
1020 Prot Plus - I/W B					
35425 Protection Plans					
35430 Travel Safety - Misc					
4000 Travel Safety - M					
5001 Wild Blue-Activat					
5002 Wild Blue-Residua					
35430 Wild Blue-Residuals					
35431 Dereg Admin Fee					
0001 InterCo - Dereg A					
1001 Dereg Admin Fee-R					
2001 Dereg Admin Fee-B					
6000 Dereg Admin Fee -					
35431 Dereg Admin Fee					
35435 Dereg Bundle Discount					
0001 Dereg Bundle Disc					
0002 Bus Dereg Bndl Di					
0003 ATR9 Dereg Ft Rev					
4000 Dereg Bundle Disc					
35435 Dereg Bundle Discount					
35472 BB Reg Deferral Res					
3304 BB Reg Deferral R					
4305 BB Reg Deferral B					
35472 BB Reg Deferral Bus R					
35475 ILEC BB					
0001 InterCo - Dynamic					
3301 ILEC BB Gr Rec Re					
3302 Gross Recur-Res I					

Source: FR Reference #1

12/13 PR

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Windstream Florida, Inc. (TL716)
Regulatory Assessment Fee Review
Undocketed; ACN 13-274-1-4
Description: WP 12- Gil

SOURCE

83410
ESMIT
REVENUE

WINDSTREAM
Revenue by Account
Account 35000-35999
For the Twelve Months Ending December 31, 2012

13
10/18/13
15:01:57

17-1.12

	December YTD	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
CON Consolidated					
ILC WIN - Wireline ILEC					
00047 ALLTEL Florida					
35475 ILEC BB					
3304 BB Dereg Deferral					
3305 BB Dereg Deferral					
3312 Greenstreak 1.5MB					
3313 Greenstreak 3MB I					
3314 Greenstreak 6MB I					
3340 ATR11 BB Lec Rev					
3341 ATR12 BB Lec Rev					
3342 ATR13 BB Lec Rev					
3343 ATR14 BB Lec Rev					
3344 ATR15 BB Lec Rev					
3421 ILEC BB AEarly Te					
3430 BB Gr Rec Bus Dyn					
3431 ILEC BB Gr Rec Re					
3432 ILEC BB Bus VDSL					
3440 BB Gr Rec Bus Sta					
3441 ILEC BB Gr Rec Re					
4099 InterCo Deferral					
4431 ILEC BB Gr Rec Re					
4441 ILEC BB Gr Rec Re					
35475 ILEC BB					

Source: DR Response # 1

12/13 AB

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Windstream Florida, Inc. (TL716)
Regulatory Assessment Fee Review
Undocketed; ACN 13-274-1-4
Description: WP 12 - GL

SOURCE

12/13 AB

WINDSTREAM FLORIDA, INC
CALCULATION OF THE PUBLIC UTILITY REGULATORY FEE
10/18/2013 15:41

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Summary calculation of RAF

Item	30-Jun-12 YTD	31-Dec-12 YTD	Total	Original Filing	Variance
Combined Revenues:					
Local Network Service Revenue					
Network Access Service Revenue					
Long distance Network Service Revenue					
Miscellaneous Revenue					
Total Revenues					
Remove Interstate Revenues:					
Interstate End User Revenue (5080,1)					
Interstate Switched Access Revenue (5082)					
Interstate Special Access Revenue (5083)					
Other Revenue Settlement - Echostar (526)					
Interstate B&C Revenue (5271, 5274,5275)					
Total Interstate Revenue					
Total Intrastate Revenue					
State Access Revenue					
State Miscellaneous Revenue					

Source: DR Response # 1

1230

2/13 PB

WINDSTREAM FLORIDA, INC
CALCULATION OF THE PUBLIC UTILITY REGULATORY FEE

*** 1/23/2013 11:36 ***

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Item	30-Jun-12 YTD	31-Dec-12 YTD	Total
Combined Revenues:			
Local Network Service Revenue			
Network Access Service Revenue			
Long distance Network Service Revenue			
Miscellaneous Revenue			
Total Revenues			
Remove Interstate Revenues:			
Interstate End User Revenue (5080,1)			
Interstate Switched Access Revenue (5082)			
Interstate Special Access Revenue (5083)			
Other Revenue Settlement - Echostar (5269)			
Interstate B&C Revenue (5271, 5274,5275)			
Total Interstate Revenue			
Total Intrastate Revenue			
State Access Revenue			
State Miscellaneous Revenue			

Source: DR Response #1



<u>Row Labels</u>	<u>Sum of Balance</u>	<u>Reported</u>	<u>Variance</u>
End User Revenue			
35082			
1			
2120			
2123			
2124			
2200			
2201			
4000			
6000			
Special Access Revenue			
35082			
1115			
1240			
1335			
3110			
3111			
3112			
3115	12-		
3125			
3200			
3203			
3500			
3600			
4005			
5001			
7001			
7002			
7003			
7004			
7005			
7012			
7013			
7016			
7018			
7205			
Switched Access Revenue			
35082			
3			
1010			
1011			
1215			
1310			
1312			

Windstream Florida, Inc. (TL716)
 Regulatory Assessment Fee Review
 Undocketed; ACN 13-274-1-4
 Description: WP 12-GL

R/B PB

source: dr. response # 7

<u>Row Labels</u>	<u>Sum of Balance</u>	<u>Reported</u>	<u>Variance</u>
1315			
1320			
1330			
1336			
1395			
2121			
2125			
4003			
5002			
5011			
6935			
6961			
7007			
7008			
7108			
7109			
7990			
7991			
7992			
ELIM			
Grand Total			

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12/13
AB

Windstream Florida, Inc. (TL716)
 Regulatory Assessment Fee Review
 Undocketed; ACN 13-274-1-4
 Description: WP 12 - GL

Source: DR Response # 1