ACCESS SERVICE

RATES, RULES AND CHARGES

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[1] Material in this Section has been de-tariffed as required by the Commission upon use of the forbearance relief pursuant to FCC Memorandum Opinion and Order No. 07-180, released October 12, 2007. Terms and Conditions associated with de-tariffed services are available at www.att.com/guidebook.

ACCESS SERVICE

23. Pricing Flexibility Contract Offerings (N)

23.19 Contract Offer No. 19 – Access Service Offer

23.19.1 General Description

The Access Service Offer (Contract Offer No. 19) is an access discount plan for which concurrent subscription (N) is required to the following Access Tariffs: Nevada (Nx) Bell Telephone Company (NBTC) Tariff F.C.C. No. 1, Contract Offer No. 19; Pacific Bell Telephone Company (PBTC) Tariff F.C.C. No. 1, Contract Offer No. 146; The Southern New England Telephone (SNET) Tariff F.C.C. No. 39, Contract Offer No. 41; and Southwestern Bell Telephone Company (SWBT) Tariff F.C.C. No. 73, Contract Offer No. 160 (collectively, the "Concurrently Subscribed Contract Offers"). NBTC, PBTC, SNET and SWBT shall be identified herein as the "Qualified Companies." (Nx)

(N)

Contract Offer No. 19 requires eligible Customers to maintain a Minimum Annual Revenue Commitment (MARC), as defined in Section 23.19.5, for each Term Year of the Term Period. Contract Offer No. 19 is available to any Customer who commits to a MARC of $385 million, in the aggregate, under this Contract Offer No. 19 and the other Concurrently Subscribed Contract Offers. The MARC consists of recurring revenues from, in the aggregate, all MARC-eligible Services purchased from Nevada Bell Telephone Company ("NBTC" or "Telephone Company") which are eligible for inclusion in the MARC under this Contract Offer No. 19, and the MARC-eligible services as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers described in Section 23.19.3(D).

MARC-eligible Services provided by the Telephone Company shall include Subject Services, as described in Section 23.19.2(A), and Non-Subject Services, as described in Section 23.19.2(B). Non-Subject Services are not eligible for the discounts and other incentives provided under this Contract Offer No. 19.

Contract Offer No. 19 will be available for subscription only from December 11, 2008 through January 11, 2009. This offer is not renewable. (N)

(x) Issued under Authority of Special Permission No. 08-025 of F.C.C.

ACCESS SERVICE

23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.2 MARC-eligible Services

The MARC shall include recurring revenue from, in the aggregate, all MARC-eligible Services purchased from the Telephone Company under this Contract Offer No. 19, and the recurring revenue from MARC-eligible services as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers. MARC-eligible Services include both Subject Services, listed in Table A, below, and Non-Subject Services, listed in Table B, below.

(A) Subject Services

Subject Services are listed in Table A, below. Subject Services are eligible for discounts and other incentives provided under this Contract Offer No. 19.

Table A – Subject Services

Subject Services	
Interstate Special Access	VG, DS0, DS1, DS3, BCS
Interstate Switched Transport	Entrance Facility, Direct Transport
Includes Recurring Charges associated with the products listed, where applicable, for all services located in Pricing Flexibility Metropolitan Statistical Areas (MSAs).	

(N)

ACCESS SERVICE

23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.2 MARC-eligible Services (Cont'd)

(B) Non-Subject Services

Non-Subject Services are listed in Table B, below. Non-Subject Services shall not be eligible for discounts or other incentives provided under this Contract Offer No. 19.

Table B – Non-Subject Services

Non-Subject Services	
Interstate Special Access	AVS-270 Video Service, OCN PTP, DSRS, MON, GigaMAN, DecaMAN®, WaveMAN℠, Opt-E-MAN[1]
Interstate Switched Transport	Entrance Facility, Direct Transport
Intrastate Special Access	Equivalent services as Interstate Special Access above if available
Intrastate Switched Access	Equivalent services as Interstate Switched Access above if available.
Includes all Recurring Charges associated with the products listed, where applicable, for all non-pricing flexibility qualified services.	

If additional services are made available under NBTC Tariff F.C.C. No. 1 which were not available as of the effective date of this Contract Offer No. 19, any billed, recurring revenues for such additional services will be included in this Contract Offer No. 19 for the purpose of performing calculations to determine the achievement of the MARC pursuant to this Contract Offer No. 19.

All terms and conditions for the MARC-eligible Services are governed by the respective tariff sections, except as noted in this Contract Offer No. 19. (N)

[1]AVS-270 Video Service, OCN PTP, DSRS, MON, GigaMAN, DecaMAN®, WaveMAN℠, and Opt-E-MAN services are now provided on a contractual basis outside of the tariff, including all terms and conditions. As required by the Commission, to allow the Telephone Company to take advantage of the relief granted in the Commission's Memorandum Opinion and Order No. 07-180 released October 12, 2007, services have been de-tariffed by the Telephone Company. Rates, terms and conditions associated with de-tariffed services are available at www.att.com/guidebook.

ACCESS SERVICE

23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.3 Eligibility Criteria

The following Eligibility Criteria apply to this Contract Offer No. 19:

(A) Contract Offer No. 19 is available for qualified access services located in the Pricing Flexibility MSAs where the Telephone Company has been granted pricing flexibility, as listed in NBTC Tariff F.C.C. No. 1, Section 22. During the Term Period of this Contract Offer No. 19, if the Telephone Company is granted pricing flexibility relief in additional MSAs not listed in Section 22 at the time of subscription, the Customer may, at its option, include Subject Services eligible for the discounts under this Contract Offer No. 19.

(B) The MARC-eligible Services must be located within the "Operating Territory" of the Telephone Company, as described in NBTC Tariff F.C.C. No. 1, Section 17 (Operating Territory).

(C) The Customer must have billed, recurring revenues sufficient to establish a MARC of $385 million for, in the aggregate, MARC-eligible Services, as defined in Section 23.19.2, and MARC-eligible services, as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers described in Section 23.19.3(D).

(D) Concurrently Subscribed Contract Offers - The Customer must concurrently subscribe to the following Contract Offers: (N)

- NBTC Tariff F.C.C. No. 1, Contract Offer No. 19; (Nx)
- PBTC Tariff F.C.C. No. 1, Contract Offer No. 146;
- SWBT Tariff F.C.C. No. 73, Contract Offer No. 160; and
- SNET Tariff F.C.C. No. 39, Contract Offer No. 41. (Nx)

(x) Issued under Authority of Special Permission No. 08-025 of F.C.C.

ACCESS SERVICE

23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.4 Terms and Conditions

The following Terms and Conditions apply to this Contract Offer No. 19:

(A) Subscription

To subscribe to Contract Offer No. 19, the Customer must submit a Letter of Subscription (LOS) to the Telephone Company. The Customer must provide, at the time of subscription, all of the Access Customer Name Abbreviations (ACNAs) that the Customer designates for inclusion in this Contract Offer No. 19 (Eligible ACNAs). Services ordered or purchased under other ACNAs may not be transferred or converted for inclusion under this Contract Offer No. 19, except as described in Section 23.19.4 (O), below.

(B) Term Period

The term of this Contract Offer No. 19 (Term Period) shall be twenty-four (24) months, beginning on the date the Letter of Subscription (LOS) is signed by the last of the Customer and the Telephone Company (Effective Date), subject to extensions as provided in this Section, below. Each twelve (12) month period, beginning on the Effective Date, shall be a Term Year.

The Term Period will automatically be extended by two (2) consecutive one-year extension periods unless the Customer elects to terminate this Contract Offer No. 19, by providing to the Telephone Company written notice of termination of this Contract Offer No. 19, in accordance with the Terms and Conditions of this Contract Offer No. 19, at least sixty (60) days prior to the expiration of the initial twenty-four (24) months of the Term Period, or with respect to the second extension, at least sixty (60) days prior to the expiration of the first extension period. If the Customer fails to provide such notice, the Term Period shall continue until the expiration of the first extension period or the expiration of the second extension period, as applicable. (N)

ACCESS SERVICE

23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.4 Terms and Conditions (Cont'd)

(C) The Customer must establish a $385 million MARC for, in the aggregate, MARC-eligible Services, as defined in Section 23.19.2, and the MARC-eligible services, as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers as described in Section 23.19.3(D).

(D) The Customer agrees to a MARC of $385 million during each Term Year of this Contract Offer No. 19, subject to Section 23.19.4(L), below. Revenues eligible to be included in the MARC shall be billed recurring charges for, in the aggregate, all MARC-eligible Services, as listed in Section 23.19.2 of this Contract Offer No. 19, and the MARC-eligible services, as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers, as described in Section 23.19.3(D). The Customer's revenues, for purposes of determining the achievement of the MARC, shall specifically exclude non-recurring charges, usage based charges and temporary service charges.

(E) The Telephone Company will review revenues for MARC-eligible Services and the MARC-eligible services, as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers, within sixty (60) days after the end of each quarter (each three consecutive months beginning with the first, fourth, seventh or tenth month of a Term Year) during the Term Period (Quarterly True-Up Process), as further provided in Section 23.19.6(F), below.

(F) Credits earned by the Customer under this Contract Offer No. 19 and the other Concurrently Subscribed Contract Offers shall be applied as described in Section 23.19.6(A), below, and in the analogous section of the other Concurrently Subscribed Contract Offers.

(G) Contract Offer No. 19 Credits are in addition to, and do not alter, any existing service discounts/term plans available in the Telephone Company's tariffs. (N)

ACCESS SERVICE

23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.4 Terms and Conditions (Cont'd)

(H) Subject Services are subject to certain rates, charges and general terms and conditions in other sections of NBTC Tariff F.C.C. No. 1 (Sections 2-General Regulations, 5-Ordering Options for Switched & Special Access Service, and 13-Additional Engineering, Additional Labor & Miscellaneous Services), and such terms and conditions may be modified through the filing of tariff changes at any time during the Term Period. However, such tariff modifications will not change the Terms and Conditions described in Contract Offer No. 19.

(I) Purchase of Long Distance Voice Services:

During the Term Period of this Contract Offer No. 19 and the other Concurrently Subscribed Contract Offers, the Customer must commit to purchase an average of $90 million in recurring billed revenues for each completed Term Year in a single long distance voice service from an affiliate of the Telephone Company, including, but not limited to, ABN/OneNet[1] measured from the Effective Date of this Contract Offer No. 19 to the end of each Term Year.

If the Customer fails to commit to purchase at least the minimum required quantity of long distance voice services, or its commitment expires or is terminated for reasons other than an uncured material breach by the Telephone Company affiliate, then effective beginning on the first day on which there is no such long distance voice commitment and continuing through the end of the Term Period, including any extensions of the Term Period under Section 23.19.4(B), above, the Telephone Company shall terminate this Contract Offer No. 19 without charging termination liability pursuant to this Contract Offer No. 19. (N)

[1]ABN/OneNet services are provided on a contractual basis outside of the tariff, including all terms and conditions. Rates, terms and conditions associated with ABN/OneNet services are available at www.new.serviceguide.att.com.

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.4 Terms and Conditions (Cont'd)

(J) This Contract Offer No. 19 is available December 11, 2008 through January 11, 2009.

(K) Commingling (as defined in NBTC Tariff F.C.C. No. 1, Section 2.6) of Subject Services provided pursuant to this Contract Offer No. 19 is prohibited.

(L) Additional ACNAs and Service Transfers

(1) Services provided to the Customer under ACNAs other than those designated by the Customer, as provided in Section 23.19.4(A) (Eligible ACNAs), may be included in this Contract Offer No. 19, and Customer may transfer any service from such additional ACNAs to Eligible ACNAs, upon 30-day written notice by the Customer, provided that any services so included or transferred qualify as MARC-eligible Services, as defined in Section 23.19.2 of this Contract Offer No. 19.

(2) If services provided to the Customer under ACNAs other than Eligible ACNAs (Other ACNAs) are included in this Contract Offer No. 19, or if services are transferred from Other ACNAs to Eligible ACNAs, the MARC shall be increased to reflect such inclusion or transfer. The amount by which the MARC is increased shall be equal to the billed monthly recurring charges applicable to the services included in or transferred to this Contract Offer No. 19 (Revenue Transferred In) times: (a) the number of months remaining in the current Term Year, for purposes of determining the MARC for the current Term Year, and/or (b) twelve (12), for purposes of determining the MARC for each Term Year thereafter. Notwithstanding the foregoing, for purposes of determining Monthly MARC Credit and Above MARC Credit, the amount by which the MARC is increased shall be equal to the billed monthly recurring charges for the services included in or transferred to this Contract Offer No. 19 times twelve (12) for all Term Years. (N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.4 Terms and Conditions (Cont'd)

(L) Additional ACNAs and Service Transfers (Cont'd)

(3) If any services included in or transferred to this Contract Offer No. 19 under Sections 23.19.4(L)(1) and 23.19.4(L)(2) were, immediately prior to such inclusion or transfer, being purchased under a Term Payment Plan (TPP), as provided in the NBTC Tariff F.C.C. No. 1, such services may be converted to any applicable month-to-month rate, term pricing plan or other discount or credit plan in an NBTC Tariff F.C.C. No. 1, effective at the time of such inclusion or transfer. If, as a result of such conversion, termination liability charges apply to the included or transferred services according to the terms and conditions of the NBTC Tariff F.C.C. No. 1, the Telephone Company shall issue credits to the Customer in an amount equal to the applicable termination liability charges. Such credits shall be applied to the Customer's billing for Subject Services under this Contract Offer No. 19.

(4) At the time any additional services are included in this Contract Offer No. 19 or transferred from Other ACNAs to Eligible ACNAs, the Customer shall be permitted to upgrade such services or to subscribe such services to any applicable term payment plan or other discount pricing or credit plan available in the NBTC Tariff F.C.C. No. 1, if such upgrade or subscription is permitted by the applicable tariff provisions.

(5) Revenue Transferred In shall be determined according to the monthly recurring charges applicable to the included or transferred services after taking into account the implementation of any upgrade or subscription to any term payment plan or other discount pricing or credit plan under Section 23.19.4(L)(4), above. (N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.4 Terms and Conditions (Cont'd)

(L) Additional ACNAs and Service Transfers (Cont'd)

(6) Removal or Transfer Out

If services provided to the Customer under Eligible ACNAs are removed from this Contract Offer No. 19, or if services are transferred from Eligible ACNAs to Other ACNAs, the MARC shall be decreased to reflect such removal or transfer. The amount by which the MARC is decreased shall be equal to the billed monthly recurring charges for the services removed from or transferred out of this Contract Offer No. 19 (Revenue Transferred Out) times either (a) the number of months remaining in the current Term Year, for purposes of determining the MARC for the current Term Year, or (b) twelve (12), for purposes of determining the MARC for each Term Year thereafter. Notwithstanding the foregoing, for purposes of determining Monthly MARC Credit and Above MARC Credit, the amount by which the MARC is decreased shall be equal to the billed monthly recurring charges for the services included in or transferred to this Contract Offer No. 19 times twelve (12) for all Term Years. This Section 23.19.4(L)(6) applies only to Subject Services that were previously transferred to or included in this Contract Offer No. 19 under Sections 23.19.4(L)(1) and 23.19.4(L)(2).

(7) Revenue Transferred Out shall be determined according to the monthly recurring charges applicable to the removed or transferred services during the month prior to such removal or transfer.

(8) The Customer may not include, remove and/or transfer services pursuant to Sections 23.19.4(L)(1), 23.19.4(L)(2) and/or 23.19.4(L)(6) of this Contract Offer No. 19 more frequently than once every six (6) months. (N)

ACCESS SERVICE

23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.5 Minimum Annual Revenue Commitment (MARC)

(A) MARC Establishment

The Customer must establish a $385 million MARC for, in the aggregate, (i) MARC-eligible Services purchased from the Telephone Company, as defined in Section 23.19.2, and (ii) MARC-eligible services, as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers, as described in Section 23.19.3(D). Except as otherwise provided in this Contract Offer No. 19, the Customer must comply with the $385 million MARC during each Term Year of this Contract Offer No. 19.

(B) MARC Achievement Calculations

Achievement of the MARC shall be determined according to the recurring revenue attributable to (i) MARC-eligible Services (defined in Section 23.19.2), as billed by the Telephone Company, plus any applicable True-up Amounts, as provided in Section 23.19.6(F); and (ii) MARC-eligible services, as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers, plus any applicable True-up Amounts provided for therein. Recurring revenue from MARC-eligible Services shall include MARC-eligible Services purchased by the Customer, both as of the Effective Date and subsequently during the Term Period. To be included in the MARC Achievement Calculations, all recurring revenue must be billed under the MARC-eligible ACNAs, as defined in Sections 23.19.4(A) and 23.19.4(L).

(C) Failure to Achieve the MARC

If the Customer fails to achieve the MARC as determined in the Quarterly True-up Process, the Telephone Company shall apply a True-up Amount to the Customer's bills for Subject Services, as provided in Section 23.19.6(F). (N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.6 Discounts and Other Credits

(A) Monthly Credits

For each month of the Term Period, the Customer may be eligible for the following types of credits under this Contract Offer No. 19 and the other Concurrently Subscribed Contract Offers (collectively "Monthly Credits"), as further provided below:

Monthly MARC Credit;
Above MARC Credit; and
Non-Recurring Charges (NRCs) Credit.

The aggregate amounts of Monthly MARC Credits and Above MARC Credits under this Contract Offer No. 19 and the other Concurrently Subscribed Contract Offers shall be as provided in Table C. The Monthly Credits shall be divided among this Contract Offer No. 19 and the other Concurrently Subscribed Contract Offers in proportion to the billing incurred for the MARC-eligible Services under this Contract Offer No. 19 and the MARC-eligible services in each of the other Concurrently Subscribed Contract Offers. The Telephone Company will post Monthly Credits, if applicable, so attributed to this Contract Offer No. 19 to the Customer's invoices for Subject Services, beginning with the first full month following the Effective Date. The Telephone Company shall post Credits sixty (60) days in arrears. Credits shall not be posted if the Customer is in material breach of this Contract Offer No. 19, or in material breach of the terms and conditions governing the Subject Services, including, without limitation, failure to pay any undisputed amount due for Subject Services, until such breach is cured or payment for undisputed amounts is made by Customer.

Table C:

Term Year	Monthly MARC Credit (shown as % of Monthly MARC)	Above MARC Credit
Year 1	10.0%	16.0%
Year 2	10.5%	16.0%
Extension Year 1	11.0%	16.0%
Extension Year 2	12.0%	16.0%

(N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.6 Discounts and Other Credits (Cont'd)

(B) Monthly MARC Credit

The Telephone Company shall post the portion of a Monthly MARC Credit so attributed to this Contract Offer No. 19 to the Customer's monthly invoices for Subject Services, for each month in which the Customer's aggregate revenue for MARC-eligible Services under this Contract Offer No. 19 and the MARC-eligible services, as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers, meets or exceeds one-twelfth of the MARC (Monthly MARC). The Monthly MARC Credit, in the aggregate, shall be equal to the percentage set forth in Table C for the applicable Term Year times the Monthly MARC, and then proportionately applied among this Contract Offer No. 19 and the other Concurrently Subscribed Contract Offers, as described in Section 23.19.6(A).

(C) Above MARC Credit

The Telephone Company shall post the portion of an Above MARC Credit so attributed to this Contract Offer No. 19 to the Customer's monthly invoices for Subject Services, for each month in which the Customer's aggregate revenue for MARC-eligible Services under this Contract Offer No. 19 and the MARC-eligible services, as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers, exceeds the Monthly MARC. The Above MARC Credit, in the aggregate, shall be equal to the percentage set forth in Table C for the applicable Term Year times the amount, if any, by which the Customer's recurring aggregate revenues for MARC-eligible Services under this Contract Offer No. 19 and the MARC-eligible services, as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers, exceed the Monthly MARC, and then proportionately applied among this Contract Offer No. 19 and the other Concurrently Subscribed Contract Offers, as described in Section 23.19.6(A). (N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.6 Discounts and Other Credits (Cont'd)

(D) Above MARC Credit Review

Upon completion of each Term Year, the Telephone Company shall review the Customer's total recurring revenues for MARC-eligible Services under this Contract Offer No. 19 and the MARC-eligible services, as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers, and total Above MARC Credits applied during that Term Year under this Contract Offer No. 19 and the other Concurrently Subscribed Contract Offers, and shall issue credits or debits as necessary for the purpose of adjusting the total Above MARC Credits issued for the Term Year to the amount that would have been issued had Above MARC Credits been issued in a lump sum for the entire Term Year. Such adjustments shall be performed as follows: (i) if the total Above MARC Credits issued during the Term Year are less than the product of the total recurring revenue for MARC-eligible Services under this Contract Offer No. 19 and the MARC-eligible services, as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers, during the Term Year (not including any applicable True-up Amount or True-up Refund, as provided in Section 23.19.6(F), below) times the applicable percentage listed in Table C (Earned MARC Credits), the Qualified Companies shall issue additional Above MARC Credits which, in the aggregate, equal to the difference between the Earned MARC Credits and the total Above MARC Credits previously issued for that Term Year; and (ii) if the total Above MARC Credits issued for that Term Year are greater than the Earned MARC Credits, the Qualified Companies shall issue a debit(s) to the Customer which, in the aggregate, equals the amount of the difference. (N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.6 Discounts and Other Credits (Cont'd)

(E) Non-Recurring Charges (NRCs) Waiver or Credit

The Telephone Company shall waive all non-recurring charges (NRCs) associated with the initial installation of Subject Services for which the Application Date (App Date) of the applicable Access Service Request (ASR) is during the Term Period. In addition, the Telephone Company shall issue credits to the Customer in the amount of all NRCs associated with the initial installation of Non-Subject Services for which the App Date of the applicable ASR is during the Term Period. Relevant NRCs for Non-Subject Services shall initially be billed as incurred. The Telephone Company will issue credits to the Customer in arrears, on a quarterly basis, in the amount equal to the total of such NRCs charged to the Customer during the relevant quarter. Waiver of, and credits for, NRCs are subject to the following conditions:

(1) To be eligible for waiver or credits, each relevant ASR must relate to a service ordered subject to a Term Pricing Plan (TPP) of three (3) years or longer;

(2) Any Subject Service for which NRCs are waived or credited must remain in service for the duration of the applicable TPP, and the Customer must comply with all terms and conditions of the applicable TPP. Previously waived or credited NRCs, if any, shall be retroactively billed to the Customer if Subject Services are terminated prior to completion of the applicable TPP during the Term Period, or if the Customer fails to comply with the terms and conditions of the applicable TPP during the Term Period; and

(3) NRCs associated with expedited orders, special construction, additional labor charges, subsequent changes and moves shall not be eligible for waiver. (N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.6 Discounts and Other Credits (Cont'd)

(F) Quarterly True-up Process

(1) The Qualified Companies shall perform true-up calculations following each quarter of each Term Year of this Contract Offer No. 19 and the other Concurrently Subscribed Contract Offers (Quarterly True-up Process). To perform such calculations, the Qualified Companies shall determine the Customer's total recurring revenue for MARC-eligible Services under this Contract Offer No. 19 and the MARC-eligible services, as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers, for the completed quarters of the Term Year (Year-to-Date Revenue), and shall compare that amount to the year-to-date pro-rated MARC, which shall be defined as the product of one-fourth of the MARC times the number of quarters included in each Quarterly True-up Process (the Year-to-Date MARC). The first quarter of the first Term Year of this Contract Offer No. 19 will begin on the first day of the first full month of the Term Period. Subsequent quarters will begin every three months thereafter, for the remainder of the Term Period. (N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.6 Discounts and Other Credits (Cont'd)

(F) Quarterly True-up Process (Cont'd)

(2) If, based on the Quarterly True-up Process, the Year-to-Date Revenue is greater than or equal to the Year-to-Date MARC, the Qualified Companies will issue, in the aggregate: (i) a Monthly MARC Credit(s) for any month during the most recent quarter for which a Monthly MARC Credit was not previously issued, and (ii) an Above MARC Credit(s) for any portion of the difference between the Year-to-Date Revenue and the Year-to-Date MARC for which no Above MARC Credit was previously issued. Credits to be issued as a result of the Quarterly True-up Process shall be subject to any applicable True-up Amount, as provided in Section 23.19.6(F)(4), below. If, based on the Quarterly True-up Process, the Year-to-Date Revenue is less than the Year-to-Date MARC, the Qualified Companies will issue a debit(s) to the Customer equal to the difference between Year-to-Date Revenue and the Year-to-Date MARC (True-up Amount). The True-up Amount shall be subtracted from the amount of any Credits for which the Customer qualifies as a result of the Monthly True-up Process. If the True-up Amount is less than the amount of such Credits, the Qualified Companies will issue a credit which will, in the aggregate, equal the amount of the difference to the Customer. If the True-up Amount is greater than the amount of such Credits, the Qualified Companies will issue a debit(s) which will, in the aggregate, equal the amount of the difference to the Customer. True-up Amounts will subsequently be included as recurring revenue for MARC-eligible Services under this Contract Offer No. 19 and the MARC-eligible services, as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers, for purposes of performing MARC Achievement Calculations and the Quarterly True-up Process. (N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.6 Discounts and Other Credits (Cont'd)

(F) Quarterly True-up Process (Cont'd)

(3) If, upon the fourth Quarterly True-up Process of any Term Year, the Customer's Year-to-Date Revenue (including True-up Amounts) exceeds the MARC, and the Customer has been subject to True-up Amounts during that Term Year, the Qualified Companies will issue a credit(s) to the Customer which, in the aggregate, equals the amount by which Year-to-Date Revenue exceeds the MARC (True-up Refund), provided, however, that the True-up Refund may not exceed the total True-up Amounts to which the Customer was subject during that Term Year.

(4) The Qualified Companies will apply any credits or debits resulting from the Monthly True-up Process to the Customer's invoices for Subject Services under this Contract Offer No. 19 and the subject services, as defined and provided in, and purchased under, the other Concurrently Subscribed Contract Offers, beginning with the first quarter following the Effective Date. Such credits shall be applied sixty (60) days in arrears, following the end of each quarter. Credits shall not be issued if the Customer is in material breach of this Contract Offer No. 19, including, without limitation, failure to pay any undisputed amount due for Subject Services, until such breach is cured or payment for undisputed amounts is made by Customer. (N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.6 Discounts and Other Credits (Cont'd)

(F) Quarterly True-up Process (Cont'd)

Example of First Quarter Term Year 1 True-up:

The MARC for Year 1 is $385 million, and the Year-to-Date Revenue for the First Quarter is $95 million. Assume the Customer received Monthly MARC Credits under this Contract Offer No. 19 and the other Concurrently Subscribed Contract Offers for two (2) months during the First Quarter of the Term Year. In this example, the Customer would be subject to a True-up Amount of $1.25 million. The Qualified Companies would issue a net credit(s), in the aggregate, equal to $1,958,333 to the Customer (one month's Monthly MARC Credit, less $1.25 million), as shown in Table D, below.

Table D:

First Quarter Year-to-Date MARC ($385,000,000 ÷ 4)	$96,250,000
Recurring Revenue for MARC-eligible Services and MARC-eligible Services (combined) for the First Quarter of the Term Year	$95,000,000
True-up Amount for the First Quarter	$1,250,000
Monthly MARC Credits Issued During the First Quarter	$6,416,667
Additional Monthly MARC Credit to be Issued as a Result of Quarterly True-up Process	$3,208,333
Above MARC Credit	$0
Net Credits to be Issued	$1,958,333

(N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.6 Discounts and Other Credits (Cont'd)

(F) Quarterly True-up Process (Cont'd)

Example of the Second Quarter Term Year 1 True-up:

The MARC for Year 1 is $385 million, and the Year-to-Date Revenue for the first two quarters is $191 million. Assume that the Customer was subject to a True-up Amount of $1.25 million for the First Quarter and received Monthly MARC Credits for four (4) months of the Term Year (either on a monthly basis or as a result of the Quarterly True-up Process). In this example, the Customer would be subject to a True-up Amount of $250,000 for the Second Quarter. The Qualified Companies would issue a net credit(s), in the aggregate, equal to $6,166,666 to the Customer (two months' Monthly MARC Credits, less $250,000), as shown in Table E, below.

Table E:

Second Quarter Year-to-Date MARC (($385M ÷ 4) × 2)	$192,500,000
Year-to-Date Revenue for the First and Second Quarters of the Term Year (Not Including Previous First Quarter True-up Amount)	$191,000,000
True-up Amount Applied for First Quarter	$1,250,000
Additional True-up Amount for Second Quarter	$250,000
Additional Monthly MARC Credits to be Applied as a Result of Quarterly True-Up Process	$6,416,666
Above MARC Discount	$0
Net Credits to be Issued	$6,166,666

(N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.6 Discounts and Other Credits (Cont'd)

(F) Quarterly True-up Process (Cont'd)

Example of the Third Quarter Term Year 1 True-up:

The MARC for Year 1 is $385 million, and the Year-to-Date Revenue during the first three (3) quarters is $290 million. Assume that the Customer was subject to True-up Amounts totaling $1.5 million for the First and Second Quarters, and received Monthly MARC Credits for eight (8) months of the Term Year (either on a monthly basis or as a result of the Quarterly True-up Process). In this example, the Customer is not subject to any True-up Amount. The Qualified Companies would issue a credit(s), in the aggregate, equal to $3,408,333 to the Customer ($3,208,333 in Monthly MARC Credits, plus $200,000 in Above MARC Credit), as shown in Table F, below:

Table F:

Third Quarter Year-to-Date MARC (($385M ÷ 4) × 3)	$288,750,000
Year-to-Date Revenue for the First' Second and Third Quarters of the Term Year	$290,000,000
Additional Monthly MARC Credits to be Applied as a Result of Quarterly True-Up Process	$3,208,333
Above MARC Discount	$200,000
Net Credits to be Issued	$3,408,333

(N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.6 Discounts and Other Credits (Cont'd)

(F) Quarterly True-up Process (Cont'd)

Example of the Fourth Quarter Term Year 1 True-up:

The MARC for Year 1 is $385 million, and the Year-to-Date Revenue during the first four (4) quarters is $375 million. Assume that the Customer was subject to True-up Amounts totaling $1.5 million for the First and Second Quarters, and received Monthly MARC Credits for ten (10) months of the Term Year (either on a monthly basis or as a result of the Quarterly True-up Process). In this example, the Customer would be subject to a True-up Amount of $8.7 million (includes the Above the MARC Discount applied in the Third Quarter.) The Customer would owe the Qualified Companies $2,283,334 (two month's Monthly MARC Credit, less $8.7 million), as shown in Table G, below:

Table G:

Fourth Quarter Year-to-Date MARC (($385M ÷ 4) × 4)	$385,000,000
Year-to-Date Revenue for the First, Second, Third and Fourth Quarters of the Term Year (Not Including Previous First and Second Quarters True-up Amount)	$375,000,000
True-up Amount Applied for First and Second Quarters	$1,500,000
Additional True-up Amount for Fourth Quarter	$8,700,000
Above the MARC Discount Applied for Third Quarter	$200,000
Additional Monthly MARC Credits to be Applied as a Result of Quarterly True-Up Process	$6,416,666
Above MARC Discount	$0
Net True-up Amount	$2,283,334

(N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.7 Assignment/Transfer/Successors

Neither party shall assign or otherwise transfer this Contract Offer No. 19 or its rights or obligations hereunder to any person or entity without the prior written consent of the other party, which shall not be unreasonably withheld or delayed, provided, however, that either party shall have the right, without the consent of but with notice to the other party, to assign or otherwise transfer this Contract Offer No. 19 to any person or entity that controls, is under the control of, or is under common control with the assigning party. Further, the Telephone Company may also, without Customer's consent, assign its rights and obligations under this Contract Offer No. 19 to an affiliate, or subcontract to an affiliate or a third party, work to be performed under this Contract Offer No. 19. Any such assignment or other transfer shall be subject to the other party's rights under this Contract Offer No. 19, and any assignee or transferee shall continue to perform the assigning or transferring party's obligations under this Contract Offer No. 19, and the assignor or transferor will remain financially responsible for the performance of this Contract Offer No. 19 and/or its obligations hereunder. Any assignment or other transfer of this Contract Offer No. 19 or the rights or obligations hereunder, or any attempt to do either, in violation of this provision shall be void.

23.19.8 Mergers/Acquisitions

All provisions of this Contract Offer No. 19 shall continue in full force and in effect notwithstanding any merger or acquisition affecting a party. A merger or acquisition within the meaning of this provision, shall include, without limitation, any transaction in which the party, in whole or in part, merges with, acquires, is acquired by, or sells all or substantially all its stock or assets to any other entity, or purchases all or substantially all stock or assets of another company. Upon the Transaction Close Date of a merger of acquisition, if another entity involved in the merger or acquisition purchases any service from any Telephone Company entity, such service shall not be included in this Contract Offer No. 19 for any purpose. The "Transaction Close Date" shall be defined as the date that the stock purchase is complete and/or the final date on which the assets of the acquired/merged company have been purchased. (N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.9 Termination

(A) Rate Reduction

If, during the Term Period, the Tariff and/or Guidebook MRCs applicable to Subject and Non-Subject Services, as listed in this Section, below, and to the subject and non-subject services as listed in the analogous section of the other Concurrently Subscribed Contract Offers, are reduced by a cumulative total of thirty (30) percent, as compared to the rates applicable to Subject and Non-Subject Services and those subject and non-subject services on the Effective Date, as defined in Section 23.19.4(B) (Initial Rates), either party may terminate this Contract Offer No. 19 and the other Concurrently Subscribed Contract Offers without incurring any termination liability charge that would otherwise be due under this Contract Offer No. 19, upon 60-day advance written notice to the other party. Such option to terminate shall be exercisable to this Contract Offer No. 19 and the other Concurrently Subscribed Contract Offers as a package; neither party can terminate less than all of them. To determine whether such a rate reduction has occurred, the Qualified Companies will take the following steps. (N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.9 Termination (Cont'd)

(A) Rate Reduction (Cont'd)

Within sixty (60) days after the Effective Date of this Contract Offer No. 19, the Qualified Companies will perform an analysis of the Initial Rates (Initial Rate Analysis). The Initial Rate Analysis will be based on the actual quantities of the rate elements, below, and the actual quantities of those rate elements listed in the analogous section of the other Concurrently Subscribed Contract Offers, in each case being purchased by the Customer as of the Effective Date:

1. DS-1: Channel Terminations ("CT"), Channel Mileage ("CM") fixed and CM per mile;

2. DS-3: CT, CM fixed, CM per mile and Multiplexing (MUX);

3. SONET Dedicated Ring Service: Central Office and Customer Premises Nodes, Add/Drop Capability, Ports, Mileage, Optical to Electrical DS1 Add/Drop Capability and Regenerators; and

4. Optical Carrier Network Point-to-Point (OCN PTP) Services: Local Distribution Channel, Interoffice Transport, Collocation Transport, Add/Drop Function, Add/Drop Multiplexing, Protection and Regenerators.

Example: DS-1 Initial Rate Analysis

Product Category/ Description	State	Zone	Term	Rate	Units	Total
DS1 - Channel Termination (CT)	NV		36	$25.00	4,000	$100,000
DS1 - Channel Mileage (CM-Fixed)				$21.00	1,600	$33,600
DS1 - Channel Mileage CM-Per Mile)				$16.40	1,000	$16,400
DS1 Total					6,600	$150,000

(N)

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23. Pricing Flexibility Contract Offerings (Cont'd) (N)

23.19 Contract Offer No. 19 – Access Service Offer (Cont'd)

23.19.9 Termination (Cont'd)

(A) Rate Reduction (Cont'd)

During the Term Period, the Customer may request an analysis of the rates applicable to rate elements listed in Section 23.19.9(A) and those rate elements listed in the analogous section of the other Concurrently Subscribed Contract Offers, as of the end of any Term Year. To request such an analysis, the Customer must provide the Qualified Companies with written notice within sixty (60) days after the end of the Term Year to which the request applies. Following such a request, the Qualified Companies shall perform an analysis of the rates applicable to the rate elements listed in Section 23.19.9(A) and to those rate elements listed in the analogous section of the other Concurrently Subscribed Contract Offers, using the same rate elements and quantities as were evaluated in the analysis of the Initial Rates (EOY Rate Analysis). The Initial Rate Analysis will be compared with the EOY Rate Analysis to determine the change, if any, in the rates applicable to Subject and Non-Subject Services.

Example: Comparison of Initial Rate Analysis and EOY Rate Analysis

Product Category	Units	Initial Tariff Rates	EOY Tariff Rates	% Rate Change
DS1	6600	$150,000	$122,000	
DS3	2000	$ 90,000	$ 70,000	
SONET	1000	$300,000	$200,000	
Total	9600	$540,000	$392,000	27%

27% = (1-($392,000/$540,000)) (N)