

CHECK SHEET

Title Page 1 and Pages 1 to 4-7 inclusive of this tariff are effective as of the date shown.

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EXPLANATION OF SYMBOLS

- (C) - To signify changed regulation
- (D) - To signify discontinued rate or regulation
- (I) - To signify increase
- (M) - To signify matter relocated without change
- (N) - To signify new rate or regulation
- (R) - To signify reduction
- (S) - To signify reissued matter
- (T) - To signify a change in text but no change in rate or regulation
- (Z) - To signify a correction

EXPLANATION OF ABBREVIATIONS

- ANI - Automatic Number Identification
- BNA - Billing Name and Address
- FCC - Federal Communications Commission
- ICB - Individual Case Basis
- IXC - Interexchange Carrier
- PIC - Primary Interexchange Carrier
- PICC - Presubscribed Interexchange Carrier Charge
- POP - Point of Presence
- PSTN - Public Switched Telephone Network (N)
- TDM - Time Division Multiplexing (N)
- V&H - Vertical and Horizontal Coordinates
- VoIP - Voice over Internet Protocol (N)

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2. General Regulations (Cont'd)

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2.4 Responsibilities of the Carrier Customer (Cont'd)2.4.6 Identification and Rating of VoIP-PSTN Traffic(A) Scope

VoIP-PSTN Traffic is defined as traffic exchanged between a Telephone Company end user and the customer in Time Division Multiplexing ("TDM") format that originates and/or terminates in Internet Protocol ("IP") format. This section governs the identification of VoIP-PSTN Traffic that is required to be compensated at interstate access rates, unless the parties have agreed otherwise, by the Federal Communications Commission in its Report and Order in WC Docket Nos. 10-90, etc., FCC Release No. 11-161 (November 18, 2011) ("FCC Order"). Specifically this section establishes the method of separating VoIP-PSTN Traffic from the customer's traditional intrastate access traffic, so that VoIP-PSTN Traffic can be billed in accordance with the FCC Order.

(B) VoIP-PSTN Traffic identified in accordance with this tariff section will be billed at rates equal to the Telephone Company's applicable tariffed interstate switched access rate as specified in Section 4 following.

(C) Calculation and Application of Percent-VoIP-Usage Factors

Telephone Company will determine the number of VoIP-PSTN Traffic minutes of use ("MOU") to which interstate rates will be applied under (B) preceding, by applying an originating Percent VoIP Usage ("PVU") factor to the total intrastate access MOU originated by a Telephone Company end user and delivered to the customer and by applying a terminating PVU factor to the total intrastate access MOU terminated by a customer to the Telephone Company's end user.

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2. General Regulations (Cont'd)

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2.4 Responsibilities of the Carrier Customer (Cont'd)

2.4.6 Identification and Rating of VoIP-PSTN Traffic (Cont'd)

(C) Calculation and Application of Percent-VoIP-Usage Factors (Cont'd)

- (1) The customer will calculate and furnish to the Telephone Company an originating PVU factor representing the whole number percentage of the customer's total originating intrastate access MOU that the customer exchanges with the Telephone Company in the state that is received from the Telephone Company and that is terminated in IP format and that would be billed by the Telephone Company as intrastate access MOU.
- (2) The customer will calculate and furnish to the Telephone Company a terminating PVU factor representing the whole number percentage of the customer's total terminating intrastate access MOU that the customer exchanges with the Telephone Company in the state that is sent to the Telephone Company and which originated in IP format and that would be billed by the Telephone Company as intrastate access MOU.
- (3) The customer shall not modify their reported PIU factor to account for VoIP-PSTN traffic.
- (4) Both the customer provided originating PVU and the terminating PVU shall be based on information such as the number of the customer's retail VoIP subscriptions in the state (e.g. as reported on FCC Form 477), traffic studies, actual call detail or other relevant and verifiable information which will be provided to Telephone Company upon request.
- (5) The customer shall retain the call detail, work papers and information used to develop the PVU factors for a minimum of one year.
- (6) If the customer does not furnish the Telephone Company with a PVU factor, the Telephone Company will utilize a PVU equal to zero.

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2. General Regulations (Cont'd)

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2.4 Responsibilities of the Carrier Customer (Cont'd)

2.4.6 Identification and Rating of VoIP-PSTN Traffic (Cont'd)

(D) Initial Implementation of PVU Factors

- (1) If the PVU factors cannot be implemented in the Telephone Company's billing systems by December 29, 2011, once the factors can be implemented, the Telephone Company will adjust the customer's bills to reflect the PVU factors prospectively in the next bill period, if the PVU factors are provided by the customer to the Telephone Company prior to April 15, 2012.
- (2) The Telephone Company may choose to provide credits based on the reported PVU factors on a quarterly basis until such time as the billing system modifications can be implemented.

(E) PVU Factor Updates

The customer may update the PVU factors quarterly using the method set forth in (C)(1) and (2) preceding. If the customer chooses to submit such updates, it shall forward to the Telephone Company, no later than 15 days after the first of January, April, July and/or October of each year, revised PVU factors based on data for the prior three months, ending the last day of December, March, June and September, respectively. The revised PVU factors will serve as the basis for future billing and will be effective on the next bill date, and shall serve as the basis for subsequent monthly billing until superseded by new PVU factors. No prorating or backbilling will be done based on the updated PVU factors.

(F) PVU Factor Verification

- (1) Not more than twice in any year, the Telephone Company may request from the customer an overview of the process used to determine the PVU factors, the call detail records, description of the method for determining how the end user originates or terminates calls in IP format, and other information used to determine the customer's PVU factors furnished to the Telephone Company in order to validate the PVU factors supplied. The customer shall comply, and shall reasonably supply the requested data and information within 15 days of the Telephone Company's request.

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2. General Regulations (Cont'd)

(N)

2.4 Responsibilities of the Carrier Customer (Cont'd)

2.4.6 Identification and Rating of VoIP-PSTN Traffic (Cont'd)

(F) PVU Factor Verification (Cont'd)

- (2) The Telephone Company may dispute the customer's PVU factor based upon:
 - (a) A review of the requested data and information provided by the customer.
 - (b) The Telephone Company's reasonable review of other market information, FCC reports on VoIP lines, such as FCC Form 477 or state level results based on FCC Local Competition Report or other relevant data.
 - (c) A change in the reported PVU factor by more than five percentage points from the preceding quarter.
- (3) If after review of the data and information, the customer and the Telephone Company establishes revised PVU factors, the customer and the Telephone Company will begin using those revised PVU factors with the next bill period.
- (4) If the dispute is unresolved, the Telephone Company may initiate an audit. The Telephone Company shall limit audits of the customer's PVU factor to no more than twice per year. The customer may request that the audit be conducted by an independent auditor. In such cases, the associated auditing expenses will be paid by the customer.
 - (a) In the event that the customer fails to provide adequate records to enable the Telephone Company or an independent auditor to conduct an audit verifying the customer's PVU factors, the Telephone Company will bill the usage for all contested periods using the most recent undisputed PVU factors reported by the customer. These PVU factors will remain in effect until the audit can be completed.

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2. General Regulations (Cont'd)

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2.4 Responsibilities of the Carrier Customer (Cont'd)

2.4.6 Identification and Rating of VoIP-PSTN Traffic (Cont'd)

(F) PVU Factor Verification (Cont'd)

(4) (Cont'd)

- (b) During the audit, the undisputed PVU factors from the previous reporting period will be used by the Telephone Company.
- (c) The Telephone Company will adjust the customer's PVU factors based on the results of the audit and implement the revised PVU in the next billing period or quarterly report date, whichever is first. The revised PVU factors will apply for the next two quarters before new factors can be submitted by the customer.
- (d) If the audit supports the customer's PVU factors, the usage for the contested periods will be adjusted to reflect the customer's audited PVU factors.

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2. General Regulations (Cont'd)

2.11 Contested Charges

All bills are presumed accurate, and shall be binding on the Carrier Customer unless objection is received by the Company no more than thirty (30) days after such bills are rendered. In the event that a billing dispute between the Carrier Customer and the Company for service furnished to the Customer cannot be settled with mutual satisfaction, the Carrier Customer may contact the Company in person, by telephone or in writing, and take the following course of action:

2.11.1 First, the Carrier Customer may request, and the Company will provide, an in-depth review of the disputed amount. (The undisputed portion and subsequent bills must be paid on a timely basis or the service may be subject to disconnection.)

2.11.2 Second, if there is still a disagreement about the disputed amount after investigation and review by the Company, the Carrier Customer may file an appropriate complaint with the Federal Communications Commission. The address of the Commission is:

Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554
Toll-Free 1-888-CALL-FCC

2.12 Taxes

State and local sales, use and similar taxes are billed as separate items and are not included in the quoted rates for service.

2.13 Definitions

VoIP-PSTN Traffic

The term "VoIP-PSTN Traffic" shall have the meaning denoted in the Federal Communications Commission Report and Order in WC Docket Nos. 10-90, etc., FCC Release No. 11-161 (November 18, 2011). It is traffic exchanged over PSTN (Public Switched Telephone Network) facilities that originates and/or terminates in IP (Internet Protocol) format.

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