

## Appendix A

### DESCRIPTION AND JUSTIFICATION

Section 1.0	Introduction	
Section 1.1	Calculation of FUSF End-User Charge	
Section 1.11	End-User FUSF Charges	
	STEP 1	Calculate Base USF Line Rate
	STEP 2	Calculate FUSF Per-Line Rates for Centrex Equivalency
Section 1.1.2	FUSF Charges Applied on a Percentage Basis	
Section 1.2	Workpapers	
Section 1.2.1	Introduction	
Section 1.2.2	Index to Workpapers	
	Workpaper USF-1	Summary of first quarter 2012 FUSF per-line Charges
	Workpaper USF-2	Calculation of Maximum Switched USF per-line before Waiver Order
	Workpaper USF-3	Multi-line Ratemaking for FUSF per-line using Centrex Equivalency
	Workpaper USF-3A	FUSF Calculation for PBX Trunks with Port Charges (East only)
	Workpaper USF-4	Interstate Special Access End User FUSF Charge