

CHECK SHEET

Title Pages 1 and Pages 1 to 13-6 inclusive of this tariff are effective as of the date shown.

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| 2-15 | Original | 4-1 | Original | 8-1 | Original | 11-1 | Original |
| 2-16 | Original | 5-1 | Original | 8-2 | Original | 11-2 | Original |
| 2-17 | Original | 5-2 | Original | 8-3 | 1st | 11-3 | Original |
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| 2-19.3 | Original | 5-8 | Original | 8-9 | Original | 13-4 | Original |
| 2-19.4 | 1st* | 5-9 | Original | 8-10 | Original | 13-5 | 1st |
| 2-19.5 | Original | 5-10 | Original | 8-11 | Original | 13-6 | Original |
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ACCESS SERVICE

EXPLANATION OF SYMBOLS

When changes are made on any tariff page, a revised page will be issued canceling the tariff page affected; such changes will be identified through the use of the following symbols:

- | | | |
|---|---|---|
| C | - | To signify a "Change" in existing rate and/or regulation. |
| D | - | To signify the "Deletion/Discontinuance" of rates, regulations, and/or text. |
| I | - | To signify a rate "Increase." |
| M | - | To signify matter "Moved/Relocated" within the tariff with no change to the material. |
| N | - | To signify "New" text, regulation, service, and/or rates. |
| R | - | To signify a rate "Reduction." |
| T | - | To signify a "Text Change" in tariff, but no change in rate or regulation. |
| Z | - | To signify a correction. |

The above symbols will apply except where additional symbols are identified at the bottom of an individual page.

EXPLANATION OF ABBREVIATIONS

- | | | | |
|------|---|-----------------------------------|-----|
| PSTN | - | Public Switched Telephone Network | |
| PVU | - | Percent VoIP Usage | (N) |
| TDM | - | Time Division Multiplexing | |
| VoIP | - | Voice over Internet Protocol | |

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2. General Regulations (Cont'd)2.3 Obligations of the Customer (Cont'd)2.3.11 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 and compensation of VoIP-PSTN Traffic that is required to be compensated at 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.

The FCC released its Second Order of Reconsideration in WC Docket No. 10-90, etc., FCC Release No. 12-47 (April 25, 2012) which temporarily modified the compensation of originating VoIP-PSTN Traffic on a prospective basis. Upon receipt, validation and acceptance of the Percent VoIP Usage factor, originating VoIP-PSTN Traffic will be compensated as follows:

- Between the Initial Implementation date described in 2.3.12.(D)(1), and July 12, 2012, the applicable rate elements used in providing originating access for VoIP-PSTN Traffic and associated facilities will be billed according to interstate access rates.
- Effective July 13, 2012 the applicable rate elements used in providing originating access for intrastate VoIP-PSTN Traffic and associated facilities will be billed according to intrastate access rates. The applicable rate elements used in providing originating access for interstate VoIP-PSTN Traffic and associated facilities will be billed according to interstate access rates.
- Effective July 1, 2014 the applicable rate elements used in providing originating access for intrastate VoIP-PSTN Traffic and associated facilities will be billed according to interstate access rates.
- After the Initial Implementation date described in 2.3.13.(D)(1), terminating VoIP-PSTN Traffic and associated facilities will be billed according to interstate access rates.

(M) Material moved to Original Page 2-19.1.1 of this section.

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(C)
(C)
(C)

(N)

(N)

(M)

ACCESS SERVICE

2. General Regulations (Cont'd)2.3 Obligations of the Customer (Cont'd)2.3.11 Identification and Rating of VoIP-PSTN Traffic (Cont'd)

- | | | | |
|-----|---|------|-----|
| (B) | VoIP-PSTN Traffic and associated facilities 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 8 following when applicable based on the schedule shown above. | (M) | (C) |
| | | | (C) |
| | | | (C) |
| (C) | <u>Calculation and Application of Percent VoIP Usage Factors</u> | (T) | |
| (1) | The 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. | (M) | (T) |
| | | | |
| (2) | The Telephone Company will use state average data and the customer provided Facility PVU to determine the monthly recurring credit for terminating VoIP-PSTN Traffic. | (N) | (N) |
| | | | |
| (3) | 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. | (M1) | (T) |
| | | | |
| (4) | 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. | (M1) | (T) |

(M) Material moved from Original Page 2-19.1 of this section.

(M1) Material moved from Original Page 2-19.2 of this section.

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2. General Regulations (Cont'd)2.3 Obligations of the Customer (Cont'd)2.3.11 Identification and Rating of VoIP-PSTN Traffic (Cont'd)

- | | | |
|-----|--|----------------|
| (C) | <u>Calculation and Application of Percent VoIP Usage Factors</u> (Cont'd) | (T) |
| | | (M) |
| (5) | The customer will calculate and furnish to the Telephone Company a Facility PVU factor representing the whole number percentage of the customer's total monthly recurring switched transport charges that are associated with the intrastate access MOU included in the PVU factor. | (N) |
| | | (N) |
| (6) | The customer shall not modify their reported PIU factor to account for VoIP-PSTN traffic. | (T) |
| (7) | The customer provided originating PVU, the terminating PVU and the Facility 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. | (T) (C) (C) |
| (8) | The customer shall retain the call detail, work papers and information used to develop the PVU factors for a minimum of one year. | (T) |
| (9) | If the customer does not furnish the Telephone Company with a PVU factor, the Telephone Company will utilize a PVU equal to zero. | (T) |

(M) Material moved to Original Page 2-19.1.1 of this section.

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2. General Regulations (Cont'd)

2.3 Obligations of the Customer (Cont'd)

2.3.11 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, or customer's refusal to provide the data and information to support the PVU factors. (C)
(C)
 - (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 establish revised PVU factors, the customer and the Telephone Company will begin using those revised PVU factors with the next bill period. (T)
- (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 and associated facilities for all contested periods using the most recent undisputed PVU factors reported by the customer. If no undisputed PVU factors exist, then PVU factors of zero percent will be used for all contested periods. These PVU factors will remain in effect until the audit can be completed. (C)
(C)
(C)