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REGULATIONS

2.9 Identification and Rating of VoIP-PSTN Traffic

(N)

(A) Scope

VoIP-PSTN Traffic is defined as traffic exchanged between the 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 by the Federal Communications Commission in its Report and Order in WC Docket No. 10-90, *etc.*, FCC Release No. 11-161 (November 18, 2011) (“FCC Order”). Specifically, this section establishes the method of separating such traffic (referred to in this tariff as “Toll VoIP-PSTN Traffic”) from the customer’s traditional intrastate access traffic, so that such Toll VoIP-PSTN Traffic can be billed in accordance with the FCC Order. The term “Toll VoIP-PSTN Traffic” denotes a customer’s interexchange voice traffic exchanged with the Telephone Company in Time Division Multiplexing format over Public Switched Telephone Network (PSTN) facilities, which originates and / or terminates in Internet Protocol (IP) format. “Toll VoIP-PSTN Traffic” originates and/or terminates in IP format when it originates from and / or terminates to an end user customer of a service that requires IP-compatible customer premises equipment.

(B) Rating of VoIP-PSTN Traffic

The Toll 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 rates as specified in the Telephone Company’s applicable federal access tariff.

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

The Telephone Company will determine the number of Toll VoIP-PSTN Traffic minutes of use (“MOU”) to which interstate rates will be applied under subsection (B), above, by applying an Originating Percent-VoIP-Usage (“O-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 Percent-VoIP-Usage (“T-PVU”) factor to the total intrastate access MOU terminated by a Customer to the Telephone Company’s end user.

The O-PVU and T-PVU will be derived and applied as follows:

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

(N)

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

The Customer will calculate and furnish to the Telephone Company an O-PVU factor, along with supporting documentation that represents the whole number percentage of the Customer's total originating intrastate access MOU that the Customer received from the Telephone Company in IP format.

The Customer will also calculate and furnish to the Telephone Company a T-PVU factor, along with supporting documentation that represents the whole number percentage of the Customer's total terminating intrastate access MOU that the Customer sent to the Telephone Company and that originated and/or terminated in IP format.

The Customer shall not modify its reported-PIU factor to account for Toll VoIP-PSTN Traffic.

The O-PVU and T-PVU shall be based on information that is verifiable by the Telephone Company including , but not limited to, the number of the Customer's retail VoIP subscriptions in the state (reported on FCC Form 477, as described in the FCC Order), traffic studies, actual call detail, or other relevant and verifiable information. The Customer shall retain the call detail, work papers, and information used to develop the PVU factors for a minimum of one year.

After the Telephone Company verifies the O-PVU and T-PVU factors provided by the Customer, the Telephone Company will apply the factors to the associated intrastate access MOU as indicated in Section (b) above.

In the event that the Telephone Company cannot verify the Customer's O-PVU and/or T-PVU, the Telephone Company will request additional information to support the O-PVU and/or T-PVU; during this time no changes will be made to the existing O-PVU and/or T-PVU. The Customer shall supply the requested additional information within 30 days of the Telephone Company's request or no changes will be made to the existing O-PVU and/or T-PVU. If after review of the additional information, the Customer and the Telephone Company establish a revised and mutually agreed upon O-PVU and/or T-PVU factor, the Telephone Company will begin using the new factor with the next bill period.

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

(N)

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

If the dispute is unresolved, the Customer may request that verification audits be conducted by an independent auditor, at the Customer's sole expense. During the audit, the most recently undisputed O-PVU and/or T-PVU will be used by the Telephone Company.

In the absence of an interconnection agreement, at no time will the Telephone Company allow an O-PVU or T-PVU factor greater than the applicable State percentage as identified in Paragraph 963, footnote 1993 of the FCC Order.

(D) Initial PVU Factor

If the Customer does not provide the Telephone Company with an initial O-PVU factor or if the Telephone Company is not able to verify the factor, the Telephone Company will utilize a factor of zero. If the Customer does not provide the Telephone Company with a T-PVU factor or if the Telephone Company is not able to verify the factor, the Telephone Company will utilize a factor of zero.

If the Customer does provide the Telephone Company with a T-PVU factor, the Telephone will utilize the initial verified T-PVU factor retroactively to January 1, 2012 provided that the customer supplies the factor and supporting documentation, as specified in subsection (c) above and that the Customer files a dispute as specified in section 2.6.2 of this tariff within 45 days from the date of approval of this tariff.

If the PVU factors cannot be implemented in the Telephone Company's billing systems by January 1, 2012, once the factors can be implemented the Telephone Company will adjust the Customer's bills in the next bill period to reflect the PVU factors retroactively to January 1, 2012 provided the criteria in the above paragraph are met.

Alternatively, if billing system modifications to allow usage of PVUs are delayed, the Telephone Company may choose to provide credits, based on the reported PVU factors, on at least a quarterly basis until such time as the billing system modifications can be implemented.

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

(N)

(E) PVU Factor Updates

The customer may update the PVU factor quarterly using the method set forth in subsection (C)(1), above. If the customer chooses to submit such updates, it shall forward to the Telephone Company, no later than 15 days after the first day of January, April, July and/or October of each year, a revised PVU factor based on data for the prior three months, ending the last day of December, March, June and September, respectively. The revised PVU factor will apply prospectively and serve as the basis for billing until superseded by a new PVU.

(F) PVU Factor Verification

Not more than two times in any year, the Telephone Company may ask the customer to verify the PVU factor furnished to the Telephone Company. The party so requested shall comply, and shall reasonably provide the records and other information used to determine the PVU factors.

The customer-provided PVU and supporting documentation for the factor shall be based on information that is verifiable by the Telephone Company, including but not limited to 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.

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