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**April 11, 2014**

Bill Message for VoIP Tariff revisions to run in May 2014 bills.

**TF-2014-0042**

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On July 1, 2014, all current PVUC (Percent VOIP Usage Factor), values that represented customer VOIP traffic will be changed to zero. These current PVUC factors are not used in billing currently, since the Intrastate terminating usage is at rate parity or lower than the corresponding Interstate rates.

Pursuant to the FCC's Report and Order, FCC 11-161 and related subsequent Orders governing intercarrier compensation, AT&T's CLEC's (AT&T Communications, TCG and TCA), announces the following changes to its processes and tariffs as of July 1, 2014. Customers must provide an originating PVUC by June 1, 2014. This PVUC represents the percentage (whole number) of the originating intrastate access MOU that the customer receives from the Telephone Company end users in the state (MOU which are sent from the Telephone Company) that are terminated in IP format to the customer's end user.

AT&T will issue updates to its current state tariffs reflecting the changes stated above. The tariff updates will be issued in advance of the July 1, 2014 effective date. The new originating PVUC factors will be applied to the July 2014 originating minutes of use, impacting August usage invoices. If the customer does not provide their new PVUC Originating factor by July 1, 2014, a factor of 0% (ZERO), will be applied to the customer provider factor until a factor is provided by the customer.

ACCESS SERVICES AND NETWORK INTERCONNECTION SERVICES TARIFF

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SECTION 2 - GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER (Cont'd)

2.3.10 Determination of Charges for Mixed Intrastate and Interstate Usage (Cont'd)

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

A. Scope (Cont'd)

1. This section governs the identification of originating and terminating intrastate toll VoIP-PSTN traffic and facilities to which interstate switched access rates apply (unless the parties have agreed otherwise) in accordance with the transitional Intercarrier Compensation framework for VoIP-PSTN traffic adopted by the Federal Communications Commission in its Report and Order, FCC Release No. 11-161 (Nov. 18, 2011) (FCC Order). Specifically, this section establishes the method that will be used to identify the percentage of the customer's intrastate access traffic, that will be treated as intrastate toll VoIP-PSTN traffic (referred to in this tariff as "Relevant VoIP-PSTN Traffic"),
2. This section applies to originating and terminating intrastate switched access minutes of use ("MOU") and facility rate elements of all Access customers.
3. The customer shall not modify its reported PIU factor to account for the VoIP-PSTN Traffic for MOU and facility rate elements.

B. Rating of VoIP-PSTN Traffic\*

The Relevant VoIP-PSTN Traffic terminating from, or originating to the customer, or from the Company or other provider and facility rate elements 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 at <http://serviceguide.att.com/ABS/ext/TariffDetails.cfm> if those interstate rates are lower than their respective Iowa state access rates (Access Services and Network Interconnection Services Tariff). Conversely, if the Iowa state access rates are lower, then this traffic will be billed utilizing the rates from the Access Services Tariff. Hereafter, these billed rates will be referred to in this tariff as the relevant "VoIP Rates."

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\* Describing the method of identifying and rating, originating VOIP minutes of use will become effective on July 1<sup>st</sup>, 2014. The advanced filing of this tariff change prior to the July 1, 2014 effective date, is strictly for the benefit of our customers in providing advanced notice of these FCC mandated changes and ample time to submit their new VOIP factors.

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SECTION 2 - GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER (Cont'd)

2.3.10 Determination of Charges for Mixed Intrastate and Interstate Usage (Cont'd)

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

C. Calculation and Application of Percent-VoIP-Usage Factors

The Company will determine the number of Relevant VoIP-PSTN Traffic originating MOU and the originating facility rate elements, if applicable, to which VoIP Rates will be applied under subsection (B), above, by applying the Percent VoIP Usage ("PVU") factor to the intrastate access originating MOU exchanged and facilities between the Company and the customer. The PVU factors will be derived and applied as follows:

1. The customer will calculate and furnish to the Company a factor (the "PVUC") on an ACNA basis which would aggregate traffic from all Carrier Identification Code ("CIC") or Operating Company Numbers ("OCNs") associated with the ACNA. This PVUC represents the percentage (whole number) of the originating intrastate access MOU that the customer receives from the Company end users in the state which is sent from the Company that is terminated in IP format at the customer's end user. This PVUC 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 satisfactory to the Company. (T)  
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2. The Company will calculate and periodically update a factor (the "PVUT") representing the percentage (whole number) of the total intrastate access MOU that the Company exchanges with the customer's end users in the state which is received from the customer and terminated in IP format at the end user. This PVUT 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. (T)  
(T)
3. The Company will develop a Customer Percent VoIP Usage ("PVU") factors combining the Customer's PVUC factor with the Company's PVUT factor.

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SECTION 2 - GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER (Cont'd)

2.3.10 Determination of Charges for Mixed Intrastate and Interstate Usage (Cont'd)

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

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

3. (Cont'd)

(a) The PVU calculation below is applied when the Company does not bill based on actual call detail records for the intrastate Company's IP traffic at VoIP Rates.

PVU = PVUC + [PVUT x (1-PVUC)] is applied to the Company's end user's originating intrastate MOU and facility rate elements (C)

Example: The customer reported that their PVUC as 40%. The Company's PVUT is 10%. This results in the following:

$$PVU = 40\% \text{ plus } (10\% \text{ times } (1-40\%)) = 46\%$$

This means that 46% of the originating Intrastate MOU exchanged between the Company's end users and the customer will be rated at VoIP Rates. (C)  
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SECTION 2 - GENERAL REGULATIONS

2.3 OBLIGATIONS OF THE CUSTOMER (Cont'd)

2.3.10 Determination of Charges for Mixed Intrastate and Interstate Usage (Cont'd)

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

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

3. (Cont'd)

(b) The PVU calculation below is applied when the Company bills are based on the actual originating call detail records for the intrastate Company's IP traffic at VoIP Rates. (C)

The formula for usage will be as follows:

$PVU = PVUC \times (1 - PVUT)$  applied to the Company's TDM end user's total intrastate MOU. (C)

$PVU = PVUC + [PVUT \times (1 - PVUC)]$  is applied to the facility rate elements

Example: The Company has identified that there was 10,500 originating intrastate MOU that were identified exchanged between the Company's IP end users and the customer. The customer reported that their PVUC as 40%. The Company's PVUT is 10%. This results in the following: (C)  
(T)  
(T)

$PVU = 40\% \text{ times } (1 - 10\%) = 36\%$

This means that 36% of the originating terminating Intrastate MOU exchanged between the Customer and the Company's TDM end users will be rated at VOIP rates and the terminating intrastate 10,500 MOU will also be rated at VoIP rates. (C)  
(T)  
(C)  
(C)

For the facility rate elements the formula that is applied to the intrastate dedicated facilities is as follows:

$PVU = 40\% \text{ plus } (10\% \text{ times } (1 - 40\%)) = 46\%$

Therefore 46% of the intrastate facilities will be rated at VOIP rates.