

SUMMARY OF NET TELEPHONE PLANT, M&S AND WORKING CAPITAL

LN	ALLOCATION RATIOS	NET INVESTMENT SUMMARY					TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MSG TOLL		OTHER
									INTRALATA	INTERLATA	
26	GENERAL SUPPORT FACILITIES	2110	14,669,348	Ln 27+28+29+30+31	0	13,790,958	878,390				
27	CENTRAL OFFICE SWITCHING EQUIPMENT	2210	27,818,726	AL 1	0	26,152,961	1,665,765				
28	OPERATOR SYSTEMS EQUIPMENT	2220	0		0	0	0				
29	CENTRAL OFFICE TRANSMISSION EQUIPMENT	2230	44,321,508	AL 2	0	41,667,568	2,653,940				
30	INFORMATION ORIG/TERM EQUIPMENT	2310	0		0	0	0				
31	CABLE AND WIRE FACILITIES	2410	51,874,536	AL 3	0	48,768,326	3,106,210				
32	TANGIBLE ASSETS	2680	2,639,437	Ln 26+27+28+29+30+31	0	2,481,390	158,048				
33	INTANGIBLE ASSETS	2690	0		0	0	0				
34	TOTAL PLANT IN SERVICE A/C 2001		141,323,556	Total Lns 26-33	0	132,861,203	8,463,353				
35	% DISTRIBUTION		100.0000%		0.0000%	94.0121%	5.9879%				
36	PROPERTY HELD FOR FUTURE USE	2002	0	LN 34	0	0	0				
37	PLANT UNDER CONSTR - SHORT TERM	2003	16,397	LN 34	0	15,416	982				
38	PLANT UNDER CONSTR - LONG TERM	2004	0	DIRECT	0	0	0				
39	TELEPHONE PLANT ADJUSTMENT	2005	0	LN 34	0	0	0				
40	NONOPERATING PLANT	2006	0	DIRECT	0	0	0				
41	GOODWILL	2007	0	DIRECT	0	0	0				
42	TOTAL PROPERTY, PLANT & EQUIPMENT		141,339,953	Total Lns 34-41	0	132,876,618	8,463,335				
43	% DISTRIBUTION		100.0000%		0.0000%	94.0121%	5.9879%				
44	ACCUM DEPRECIATION - PLANT IN SERVICE	3100	94,409,321	LN 34	0	88,756,159	5,653,162				
45	ACCUM DEPRECIATION - FUTURE USE	3200	0	LN 34	0	0	0				
46	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400	1,168,244	LN 32	0	1,098,290	69,954				
47	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500	0	LN 34	0	0	0				
48	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT	3600	0	LN 34	0	0	0				
49	OPERATING DEFERRED INCOME TAX - NET	VAR	8,997,227	LN 34	0	8,458,479	538,747				
50	OTHER DEFERRED CREDITS - NET	4360	0		0	0	0				
51	NET TELEPHONE PLANT		36,765,162		0	34,563,690	2,201,471				
52	% DISTRIBUTION		100.0000%		0.0000%	94.0121%	5.9879%				
53	MATERIALS AND SUPPLIES	1220	169,996	LN 31	0	159,817	10,179				
54	INVESTMENT IN NONAFFILIATED COS	1402	0	DIRECT	0	0	0				
55	EQUAL ACCESS EQUIPMENT	1439	0	DIRECT	0	0	0				
56	OTHER JURISDICTIONAL ASSETS	1500	0	DIRECT	0	0	0				
57	CASH WORKING CAPITAL	XXXX	372,735	Total Exp	0	350,415	22,319				
58	NET TEL PLANT, M&S AND CASH WORKING CAPITAL		37,307,892		0	35,073,922	2,233,970				
59	% DISTRIBUTION		100.0000%		0.0000%	94.0121%	5.9879%				

SUMMARY OF OPERATING EXPENSE AND TAX

LN		ALLOCATION RATIOS		TOTAL COMPANY						ALLOCATION BASIS		INTERSTATE MSG TOLL		OTHER	

LN	DESCRIPTION	A/C	NOTE	TOTAL	ALLOCATION BASIS	ACCESS DIVISION	OTHER
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1	NET INVESTMENT FOR SETTLEMENTS			60,122,666	LN 64#	37,307,892	22,814,774
2	RATE OF RETURN			10.625%			
3	RETURN ON INVESTMENT			6,388,033	LN1*LN 2	3,963,964	2,424,070
4	ALLOWANCE FOR FUNDS USED DURING CONSTR			0	LN 95	0	0
5	NET RETURN FOR SETTLEMENTS			6,388,033	LN 3-LN 4	3,963,964	2,424,070
6	TOTAL TTC AMORTIZATION			0		0	0
7	FEDERAL OPERATING INCOME TAX	21.00%	26.58%	1,530,843	LN 23-LN 9	953,949	576,894
8	STATE AND LOCAL INCOME TAX	12.00%	13.64%	994,054	LN 25	619,447	374,607
9	PROVISION FOR DEFERRED INCOME TAX			0		0	0
10	OPERATING EXPENSE AND TAX			59,451,087	LN 84	12,569,229	46,881,858
11	NONOPERATING EXPENSE			571,353	LN 90	0	571,353
12	UNCOLLECTIBLES			0	LN 94	0	0
13	BASIS FOR GROSS RECEIPTS TAX			68,935,371		18,106,589	50,828,782
14	GROSS RECEIPTS TAX RATE			0.0000%		0	0
15	GROSS RECEIPTS TAX			0		0	0
16	TOTAL REVENUE REQUIREMENT			68,935,371		18,106,589	50,828,782

17	RETURN ON INVESTMENT	Rate	Gross Up	6,388,033	LN 3	3,963,964	2,424,070
18	INTEREST AND RELATED ITEMS			629,147	LN 57	375,298	253,848
19	OTHER INCOME ADJUSTMENTS			0		0	0
20	TOTAL INCOME ADJUSTMENTS			629,147	LN 18+19	375,298	253,848
21	FEDERAL TTC AMORTIZATION			0		0	0
22	FEDERAL TAXABLE INCOME			5,758,887	LN 17-LN 20-LN 21	3,588,665	2,170,221
23	FEDERAL INCOME TAX	21.00%	26.58%	1,530,843	LN 22*FTT	953,949	576,894
24	STATE TAXABLE INCOME			7,289,730	LN 22+LN 23	4,542,614	2,747,116
25	STATE INCOME TAX	12.00%	13.64%	994,054	LN 24*STT	619,447	374,607
26-32	Not Used						

GROSS UP INCOME TAX CALCULATION

SUMMARY OF NET TELEPHONE PLANT, M&S AND WORKING CAPITAL

LN	DESCRIPTION	A/C	NOTE	TOTAL	COMPANY	ALLOCATION	BASIS	ACCESS	OTHER
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33	GENERAL SUPPORT FACILITIES	2110		22,365,286	(Ln 34+35+36)	14,669,348		7,695,938	
34	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		38,769,962	AL 1	27,818,726		10,951,236	
35	CENTRAL OFFICE TRANSMISSION EQUIPMENT	2230		69,252,357	AL 2	44,321,508		24,930,849	
36	CABLE AND WIRE FACILITIES	2410		81,053,962	AL 3	51,874,536		29,179,426	
37	TANGIBLE ASSETS	2680		4,024,158	(Ln 33+34+35+36)	2,639,437		1,384,720	
38	INTANGIBLE ASSETS	2690		0		0		0	
39	TOTAL PLANT IN SERVICE A/C 2001	2001		215,465,725	Lns 33-38	141,323,556		74,142,169	
40	% DISTRIBUTION			100.0000%		65.5898%		34.4102%	
41	PROPERTY HELD FOR FUTURE USE	2002		0	LN 39	0		0	
42	PLANT UNDER CONSTR - SHORT TERM	2003		25,000	LN 39	16,397		8,603	
43	PLANT UNDER CONSTR - LONG TERM	2004		0	DIRECT	0		0	
44	TELEPHONE PLANT ADJUSTMENT	2005		0	LN 39	0		0	
45	NONOPERATING PLANT	2006		4,026,004	DIRECT	0		4,026,004	
46	GOODWILL	2007		0	DIRECT	0		0	
47	TOTAL PROPERTY, PLANT & EQUIPMENT			219,516,729		141,339,953		78,176,776	
48	% DISTRIBUTION			100.0000%		64.3869%		35.6131%	
49	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		142,385,420	49a-49d	94,409,321		47,976,099	
49a	ACCUM DEPRECIATION - GSF			21,465,605	Ln 33	14,079,249		7,386,356	
49b	ACCUM DEPRECIATION - COE Switching	2210		37,937,290	Ln 34	27,221,256		10,716,034	
49c	ACCUM DEPRECIATION - COE Trans	2230		52,051,819	Ln 35	33,313,164		18,738,655	
49d	ACCUM DEPRECIATION - CWF	2410		30,930,706	Ln 36	19,795,652		11,135,054	
50	ACCUM DEPRECIATION - FUTURE USE	3200		0	LN 39	0		0	
51	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		1,781,136	LN 37	1,168,244		612,892	
52	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		0	LN 38	0		0	
53	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT	3600		0	LN 39	0		0	
54	OPERATING DEFERRED INCOME TAX - NET	VAR		13,717,416	LN 39	8,997,227		4,720,189	
55	OTHER DEFERRED CREDITS - NET	4360		0		0		0	
56	NET TELEPHONE PLANT			61,632,757		36,765,162		24,867,596	
57	% DISTRIBUTION			100.0000%		59.6520%		40.3480%	
58	MATERIALS AND SUPPLIES	1220		265,618	LN 36	169,996		95,623	
59	PREPAID EXPENSES	1300		0	DIRECT	0		0	
60	INVESTMENT IN NONAFFILIATED COS	1402		2,678,999	DIRECT	0		2,678,999	
61	OTHER JURISDICTIONAL ASSETS	1500		0		0		0	
62	CASH WORKING CAPITAL	XXXX		2,250,294	Total Op Ex - Ln 85	372,735		1,877,559	
63	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			66,827,669		37,307,892		29,519,777	
64	% DISTRIBUTION			100.0000%		55.8270%		44.1730%	
64a	Net Investment for Settlements			60,122,666		37,307,892		22,814,774	
64b	% DISTRIBUTION			100.0000%		62.0530%		37.9470%	

SUMMARY OF OPERATING EXPENSE AND TAX

LN	DESCRIPTION	A/C	NOTE	TOTAL	COMPANY	ALLOCATION	ACCESS	OTHER
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65	NETWORK SUPPORT EXPENSE	6110		67,956	LN 48			24,201
66	GENERAL SUPPORT EXPENSE	6120		425,165	LN 48			151,414
67	CENTRAL OFFICE EXPENSE	6210		1,998,753	AL 4			644,001
68	CABLE AND WIRE FACILITIES EXPENSE	6410		18,359,629	68a + 68b			16,246,585
68a	CWF Facility Lease			15,057,998	Direct Assign			15,057,998
68b	CWF Other Expenses			3,301,632	AL 3			1,188,587
69	OTHER PLANT EXPENSE	6510		16,318,049	Total 69a, 69b			16,205,185
69a	Other Plant Expense - Cost of Sales			16,142,759	Direct Assign			16,142,759
69b	Other Plant Expense - Other			175,290	LN 48			62,426
70	NETWORK OPERATIONS EXPENSE	6530		4,787,032	LN 48			1,704,812
71	ACCESS CHARGE EXPENSE	6540		1,686,122	DIRECT			1,686,122
72	MARKETING EXPENSE	6610		2,292,729	DIRECT			2,292,729
73	SERVICES EXPENSE	6620		1,635,949	AL 6			1,432,500
74	EXECUTIVE AND PLANNING EXPENSE	6710		1,490,348	AL 7			1,068,380
75	GENERAL AND ADMINISTRATIVE EXPENSE	6720		4,857,626	AL 7			3,482,263
76	SUBTOTAL OPERATING EXPENSES			53,859,359	Total Lns 65-75			44,938,192
77	% DISTRIBUTION			100.0000%				83.4362%
78	DEPRECIATION - PLANT IN SERVICE	6561		5,265,309	78a-78d			1,827,418
78a	DEPRECIATION - PLANT IN SERVICE GSF	6561		968,347	LN 33			333,210
78b	DEPRECIATION - PLANT IN SERVICE COE Switch	COE-Switch		679,693	LN 34			191,991
78c	DEPRECIATION - PLANT IN SERVICE COE Cct	COE-CCT		973,121	LN 35			350,323
78d	DEPRECIATION - PLANT IN SERVICE CWF	CWF		2,544,148	LN 36			951,893
79	DEPRECIATION - FUTURE USE	6562		0				0
80	AMORTIZATION - TANGIBLES	6563		0				0
81	AMORTIZATION - INTANGIBLES	6564		0				0
82	AMORTIZATION - OTHER	6565		0				0
83	OTHER OPERATING TAX	7240		326,419	LN 48			116,248
84	TOTAL OPERATING EXPENSE AND TAX			59,451,087	Ln 76+Ln 78+79-83			46,881,858
85	% DISTRIBUTION			100.00%				78.86%
86	Total Operating Expense and Tax - Without Lease			44,393,090				31,823,860
87	ABANDONED CONSTRUCTION	7370		0				0
88	CONTRIBUTIONS	7370		83,474	Direct			83,474
89	ALL OTHER	7370		487,880	DIRECT			487,880
90	TOTAL NON OPERATING EXPENSE			571,353				571,353
91	% DISTRIBUTION			100.0000%				100.0000%
92	END USER MSG TOLLS	5310		0	DIRECT			0
93	IX CARRIER	5330		0	DIRECT (note)			0
94	TOTAL UNCOLLECTIBLES			0				0
95	ALLOWANCE FOR FUNDS USED DURING CONSTR	7340		0	LN 48			0

Note: No uncollectibles will be included in Rev Requirement due to FCC Order

LN	DESCRIPTION	A/C	NOTE	TOTAL	COMPANY	ALLOCATION	ACCESS	OTHER
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AL 1 COE Switching - Assignment Per 2016 Study: 39,349,851 100.00% 28,234,815 71.75% 11,115,036 28.25%

AL 2 COE Transmission - Direct Assign per 2016 Study 60,653,072 100.00% 38,817,966 64.00% 21,835,106 36.00%

AL 3 Cable and Wire Facilities - Direct Assign Per 2016 Study 74,886,654 100.00% 47,927,459 64.00% 26,959,195 36.00%

AL 4 Central Office Equipment (Ln 34+ Ln 35) 108,022,319 100.00% 72,140,234 66.78% 35,882,085 33.22%

AL 5 Cable and Wire Facilities Investment (Ln 36) 81,053,962 100.00% 51,874,536 64.00% 29,179,426 36.00%

AL 6 Services Expense - Per 2016 Study 745,921 100.00% 92,764 12.44% 653,157 87.56%

AL7 Corporate Operations Allocator: Total Operating Expense - w/out Corporate and Lease: 38,045,114 100.00% 10,771,897 28.31% 27,273,218 71.69%

chk

Development of PYCOS and TYCOS Financial Inputs

				Prior TYCOS Test Year End 6/30/2017	PYCOS Period Actual 2017	TYCOS Period Test Year End 12/2018
LN	DESCRIPTION	A/C	NOTE	TOTAL COMPANY	TOTAL COMPANY	TOTAL COMPANY
NET INVESTMENT SUMMARY						
1	GENERAL SUPPORT FACILITIES	2110		22,161,159	21,980,224	22,365,286
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		39,349,851	38,429,962	38,769,962
3	CENTRAL OFFICE TRANSMISSION EQUIPMENT	2230		60,653,072	62,956,899	69,252,357
4	CABLE AND WIRE FACILITIES	2410		74,886,654	71,064,962	81,053,962
5	TANGIBLE ASSETS	2680		3,671,236	3,699,158	4,024,158
6	INTANGIBLE ASSETS	2690		0	0	0
7	TOTAL PLANT IN SERVICE A/C 2001			200,721,973	198,131,205	215,465,725
8						
9	PROPERTY HELD FOR FUTURE USE	2002		0	0	0
10	PLANT UNDER CONSTR - SHORT TERM	2003		52,535	25,000	25,000
11	PLANT UNDER CONSTR - LONG TERM	2004		0	0	0
12	TELEPHONE PLANT ADJUSTMENT	2005		0	0	0
13	NONOPERATING PLANT	2006		2,173,393	4,026,004	4,026,004
14	GOODWILL	2007		0	0	0
15	TOTAL PROPERTY, PLANT & EQUIPMENT			202,947,900	202,182,209	219,516,729
16						
17	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		131,467,475	137,543,712	142,385,420
17a	General Support Facilities				20,513,930	21,465,605
17b	COE Switching				37,263,557	37,937,290
17c	COE Circuit				51,167,161	52,051,819
17d	Cable and Wire Facilities				28,599,064	30,930,706
	chk				0	0
18	ACCUM DEPRECIATION - FUTURE USE	3200		0	0	0
19	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		3,596,636	1,781,136	1,781,136
20	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		0	0	0
21	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT	3600		0	0	0
22	OPERATING DEFERRED INCOME TAX - NET	VAR		(4,786,075)	(14,939,277)	13,717,416
23	OTHER DEFERRED CREDITS - NET	4360		0	0	0
24	NET TELEPHONE PLANT			72,669,863	77,796,638	61,632,757
25						
26	MATERIALS AND SUPPLIES	1220		405,656	265,618	265,618
27	PREPAID EXPENSES	1300		0	0	0
28	INVESTMENT IN NONAFFILIATED CO'S	1402		210,923,907	2,678,999	2,678,999
29	OTHER JURISDICTIONAL ASSETS	1500		0	0	0
30	CASH WORKING CAPITAL	XXXX		2,834,234	2,542,525	2,250,294
31	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			286,833,660	83,283,781	66,827,666

2018 CAPEX

385,062
340,000
6,295,458
9,989,000
325,000
17,334,520

SUMMARY OF OPERATING EXPENSE AND TAX

LN	DESCRIPTION	A/C	NOTE	YE 7/2017 PY	YE 12/2017	PYCOS 12/2018
				TOTAL COMPANY	TOTAL COMPANY	TOTAL COMPANY
33	NETWORK SUPPORT EXPENSE	6110		324,745	71,532	67,956
34	GENERAL SUPPORT EXPENSE	6120		1,357,545	447,542	425,165
35	CENTRAL OFFICE EXPENSE	6210/6230		3,139,573	2,040,792	1,938,753
36	CABLE AND WIRE FACILITIES EXPENSE	6410	Total	17,861,701	23,554,932	18,359,629
36a	Facility Lease				20,079,530	15,057,998
36b	Other Expense				3,475,402	3,301,632
37	OTHER PLANT EXPENSE	6510		19,040,771	17,176,894	16,318,049
	Other Plant Expense - Cost of Sales				16,992,378	16,142,759
	Other Plant Expense - Other				184,516	175,290
38	NETWORK OPERATIONS EXPENSE	6530		6,700,630	5,038,981	4,787,032
39	ACCESS CHARGE EXPENSE	6540		3,490,509	1,774,865	1,686,122
40	MARKETING EXPENSE	6610		3,854,898	2,413,399	2,292,729
41	SERVICES EXPENSE	6620		745,921	1,722,052	1,635,949
42	EXECUTIVE AND PLANNING EXPENSE	6710		2,700,631	1,568,789	1,490,349
43	GENERAL AND ADMINISTRATIVE EXPENSE	6720		8,385,205	5,113,291	4,857,626
44	SUBTOTAL OPERATING EXPENSES			67,602,129	60,923,069	53,859,359
45	DEPRECIATION - PLANT IN SERVICE	6561		6,651,998	4,341,708	5,265,309
45a	General Support Facilities				951,675	968,347
45b	COE Switching				673,732	679,693
45c	COE Circuit				884,658	973,121
45d	Cable and Wire Facilities				2,331,642	2,644,148
	chk				0	0
46	DEPRECIATION - FUTURE USE	6562		0	0	0
47	AMORTIZATION - TANGIBLES	6563		0	0	0
48	AMORTIZATION - INTANGIBLES	6564		0	0	0
49	AMORTIZATION - OTHER	6565		0	0	0
50	OTHER OPERATING TAX	7240		1,067,952	343,599	326,419
51	TOTAL OPERATING EXPENSE AND TAX			75,322,079	66,108,375	59,451,087
	NON OPERATING EXPENSE					
52	ABANDONED CONSTRUCTION	7370		0	0	0
53	CONTRIBUTIONS	7370		190,131	87,867	83,474
54	ALL OTHER	7370		323,001	513,558	487,880
55	TOTAL NON OPERATING EXPENSE			513,132	601,425	571,353
	UNCOLLECTIBLES					
56	END USER MSG TOLLS	5310		0	0	0
57	IX CARRIER	5330		16,816,800	18,490,232	0
58	TOTAL UNCOLLECTIBLES			16,816,800	18,490,232	0
59	ALLOWANCE FOR FUNDS USED DURING CONSTR	7340		0	0	0
60	Interest Expense	7500		1,466,076	662,260	629,147

Default Opex Growth
0.95

Note: Adjusted Per Up

Per FCC Order Results,

ANNEX 3

CONTAINS CONFIDENTIAL INFORMATION – FILED UNDER SEAL

REDACTED - FOR PUBLIC INSPECTION

EXHIBIT C

Declaration of Jeff Schill

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, DC 20554

In the Matter of

February 22, 2018 Access Charge
Tariff Filing

Iowa Network Services, Inc. d/b/a
Aureon Network Services
Tariff F.C.C. No. 1.

Transmittal No. 36

DECLARATION OF JEFF SCHILL

I, JEFF SCHILL, hereby declare as follows:

1. I am the Senior Vice President of Corporate Finance for Iowa Network Services, Inc. d/b/a Aureon Network Services ("Aureon"), and have been in this role since July 2016. Prior to that I was the Vice President – Finance, a position I assumed upon the retirement of the Chief Financial Officer in July 2014. Prior to that time period, I held various financial roles during my tenure at Aureon, and I am a certified public accountant in the State of Iowa. I make this declaration voluntarily in support of Aureon's Reply to the Petitions to Reject or to Suspend and Investigate filed by AT&T Corp. ("AT&T") and Sprint Communications Company L.P. in the above-captioned proceeding. The information provided herein is based on my personal knowledge.

2. As part of my financial duties and responsibilities, I review the minutes of use ("MOUs") for centralized equal access ("CEA") service used by long distance carriers, including AT&T, that are billed for the CEA service provided by Aureon. I analyze and apply this data so that Aureon can forecast traffic for internal financial forecasts and to support Aureon's tariff filings with the FCC.

3. In its Petition, AT&T asserted that the traffic forecast Aureon submitted with its February 22, 2018 tariff filing was inaccurate and unreliable. I have reviewed Aureon's traffic forecasts, and I believe that they are accurate based on the data and methodology used at the time the forecasts were performed. When I performed the traffic projections, I utilized actual data from January 2017 through December 2017. I then conducted a forecast analysis consistent with an Excel trend analysis to extrapolate future CEA traffic, which projected 2018 traffic volumes based on actual 2017 traffic data. The traffic forecast showed that the CEA minutes-of-use ("MOUs") for 2018 is projected to be 2,599,778,953, which is a 12.75% decrease in the actual MOUs of 2,979,771,329 in 2017.

4. Traffic volumes on the CEA network are currently decreasing, and AT&T is primarily responsible for the decline in traffic. The quarter-over-quarter change in traffic volume from Q3 to Q4 2017 is primarily due to reductions in AT&T's traffic. Specifically, in Q3 2017, the total amount of CEA traffic for all carriers was 823,345,396 MOUs. AT&T's traffic accounted for [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL] MOUs, and other carriers accounted for [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL] MOUs. In Q4 2017, the total amount of CEA traffic for all carriers was 753,853,269 MOUs. AT&T's traffic accounted for [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL] MOUs, and other carriers accounted for [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL] MOUs. In other words, from Q3 to Q4 2017, the total amount of traffic carried by Aureon decreased by 8.4%, the amount of AT&T traffic decreased by [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL], and the amount of traffic from other carriers increased by [BEGIN CONFIDENTIAL] [REDACTED] [END CONFIDENTIAL].

5. The data for my analysis in paragraph 4 is set forth in the table below.

[BEGIN CONFIDENTIAL]



[END CONFIDENTIAL]

I certify under penalty of perjury that the foregoing is true and correct.

Executed on February 22, 2018.



Jeff Schill

REDACTED - FOR PUBLIC INSPECTION

CERTIFICATE OF SERVICE

I, Monica Gibson-Moore, do hereby certify that on this 28th day of February 2018,
copies of the foregoing Consolidated Reply of Iowa Network Services, Inc. d/b/a Aureon
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/s/ Monica Gibson-Moore
Monica Gibson-Moore