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July 1, 2016

**VIA ELECTRONIC FILING**

Ms. Marlene H. Dortch  
Secretary  
Federal Communications Commission  
445 12<sup>th</sup> Street, S.W.  
Washington, D.C. 20554

**Re: Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996  
CC Docket 96-128**

Dear Ms. Dortch:

Pursuant to Section 64.1320(f) of the Commission's Rules and Regulations, on behalf of Level 3 Communications, LLC ("Level 3"), Broadwing Communications, LLC ("Broadwing") and Global Crossing Limited ("Global Crossing"), collectively, the "Company," attached please find the Independent Accountants' Report prepared by KPMG LLP.

Pursuant to Section 64.1320(e) of the Commission's Rules and Regulations, the Company provides the contact information of the person responsible for handling payphone compensation and for resolving disputes with payphone service providers:

Jim Meunier  
Level 3 Communications, LLC  
1025 Eldorado Boulevard  
Broomfield, CO 80021  
(720) 888-7996

Any questions regarding this filing should be directed to my attention at (585) 255-1425 or via email to [Diane.Peters@level3.com](mailto:Diane.Peters@level3.com).

Sincerely,

*/s/ Diane L. Peters*

Diane L. Peters

Enclosures



KPMG LLP  
Suite 800  
1225 17th Street  
Denver, CO 80202-5598

## Independent Accountants' Report

The Board of Directors  
Level 3 Communications, LLC:

We have examined management's assertion, included in the accompanying *Report of Management on Compliance with Applicable Requirements of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations*, that Level 3 Communications, LLC ("Level 3"), and its subsidiaries Broadwing Communications, LLC ("Legacy Broadwing"), and Global Crossing Limited ("Legacy Global Crossing") (together the "Company"), complied with 47 C.F.R. Sections 64.1310(a)(1), 64.1320(c) and 64.1320(d) of the Federal Communications Commission's ("FCC") Rules and Regulations and related requirements contained in CC Docket No. 96-128 as of June 30, 2016. Management is responsible for the Company's compliance with those requirements. Our responsibility is to express an opinion on management's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Company's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Company's compliance with specified requirements.

In our opinion, management's assertion that the Company complied with the aforementioned requirements as of June 30, 2016 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Company, the FCC, and applicable Facilities-Based Long Distance Carriers and Payphone Service Providers, and is not intended to be and should not be used by anyone other than these specified parties.

**KPMG LLP**

June 30, 2016

**Report of Management on Compliance with Applicable Requirements  
of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's  
Rules and Regulations**

Management of Level 3 Communications, LLC (“Level 3”), and its subsidiaries Broadwing Communications, LLC (“Legacy Broadwing”) and Global Crossing Limited (“Legacy Global Crossing”) (together hereinafter referred to as the “Company”), is responsible for establishing and maintaining the internal controls over its pay telephone call tracking system necessary for compliance with 47 C.F.R. Sections 64.1310(a)(1), 64.1320(c) and 64.1320(d) of the Federal Communications Commission’s (“FCC”) Rules and Regulations and related requirements contained in CC Docket No. 96-128, regarding *The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996*.

Management has evaluated the Company’s compliance with the applicable requirements of 47 C.F.R. Section 64.1310(a)(1), using the criteria in 47 C.F.R. Section 64.1320(c) of the FCC’s Rules and Regulations as the framework for the evaluation. Based on this evaluation, we assert that as of June 30, 2016, the Company complies with the applicable requirements of 47 C.F.R. Sections 64.1310(a)(1), 64.1320(c) and 64.1320(d) in all material respects. Further, the Company has disclosed all material changes since the 2015 System Audit Report to its auditors concerning the call tracking system that must be disclosed in accordance with 47 C.F.R. Section 64.1320(f) of the FCC’s Rules and Regulations. These material changes do not adversely affect the Company’s ability to comply with 47 C.F.R. Section 64.1310(a)(1). The Company provides the following information regarding its compliance.

Level 3 acts as the Completing Carrier<sup>1</sup> in the following toll free (8XX) call scenarios:

Feature Group D (“FGD”):

- Wiltel: On-net Origination to Plain Old Telephone Service (“POTS”) termination – 8S
- Wiltel: On-net Origination to Dedicated Access Line (“DAL”) termination – 8D
- NA SS: On-net Origination to Internet Protocol (“IP”) DAL Termination – 8I (North American Soft Switch)
- Telcove: On-net Origination to Direct Inbound Dialing (“DID”) termination, Toll Free (“TF”) Transport
- ICG: On-net Origination to DID termination, TF Transport

Wide Area Telecommunications Service (“WATS”):

- Wiltel: Off-net Origination Carrier Identification Code (“CIC”) 0333 to POTS termination - 8S

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<sup>1</sup> As defined in 47 C.F.R. Section 64.1300(a), a Completing Carrier is a long distance carrier or switch-based long distance reseller that completes a coinless access code or subscriber toll-free payphone call or a local exchange carrier that completes a local, coinless access code or subscriber toll-free payphone call.

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of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's  
Rules and Regulations**

- Wiltel: Off-net Origination CIC 0333 to DAL termination - 8D

Legacy Broadwing acts as the Completing Carrier<sup>1</sup> in the following toll free (8XX) call scenarios:

FGD:

- On-net Origination to POTS termination, TF Transport
- On-net Origination to DAL termination, TF Transport

Legacy Global Crossing acts as the Completing Carrier<sup>1</sup> in the following toll free (8XX) FGD call scenarios:

- On-net Origination to Time Division Multiplex ("TDM") switch (DEX) – Dedicated termination
- On-net Origination to TDM switch (DEX) – Switched termination
- On-net Origination to Voice over Internet Protocol ("VoIP") switch (Sonus) – Dedicated termination
- On-net Origination to VoIP switch (Sonus) – Switched termination
- On-net Origination to TDM switch (DEX) – Interactive Voice Response ("IVR") – Dedicated termination
- On-net Origination to VoIP switch (Sonus) – IVR – Dedicated termination

The Company uses the National Payphone Clearinghouse ("NPC") to perform payphone compensation settlements. Certain assertions included in this report depend in whole or in part upon NPC performance. In support of these assertions, the Company relies upon a contractual agreement between the Company and the NPC ("NPC Contract"), which requires the NPC's compliance with CC Docket No. 96-128. In addition, the NPC has provided the Company an independent third-party audit report to verify that effective controls and procedures relating to these assertions have been established and will be maintained by the NPC. The Company has not conducted an independent evaluation and makes these assertions based solely on the NPC Contract and third-party audit report of the NPC's operations.

The assertions for the Company are made starting with the initial point in call record processing at which the Company has visibility to the call tracking data.

The Company represents the following facts regarding its role as the Completing Carrier, which are in fulfillment of the obligations of the Company as described at 47 C.F.R. Section 64.1320(c):

**Report of Management on Compliance with Applicable Requirements  
of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's  
Rules and Regulations**

**A. The Company's procedures accurately track calls to completion, as follows:**

1. The Company's definitions and procedures for establishing the "per-call rate" are in compliance with FCC Rules and Regulations.
2. The Company's definition of a "Compensable Call" (payphone-originated call that completes over the Company's network in which the Company identifies itself as the Completing Carrier) is in compliance with FCC Rules and Regulations.
3. The Company's systems are able to generate the following reports on a quarterly basis, and the third-party audit report of the NPC verified that the NPC's systems are able to generate the reports and report data for which the NPC is responsible, as follows:
  - a) A list of the toll free and access code numbers dialed and completed from each Payphone Service Provider's ("PSP") payphones along with the Automatic Number Identification ("ANI") digits for each payphone.
  - b) The volume of calls for each toll free and access code number that was completed by the Company.
  - c) The name(s), address(es), and phone number(s) of the person(s) responsible for handling the Company's payphone compensation.
  - d) The CIC, or trunk routing group, of all facilities-based long distance carriers that routed calls to the Company, categorized according to toll-free and access code numbers.
4. The Company's data storage requirements are in compliance with requirements established by the FCC of 27 months. The third-party audit report of the NPC verified that NPC data storage requirements also comply with the FCC requirement of 27 months.
5. The Company relies on NPC processes to identify PSPs. The third-party audit report of the NPC verified that NPC procedures for identifying PSPs are complete and accurate.

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of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's  
Rules and Regulations**

6. The Company relies on the NPC for identifying payphone ANIs. The third-party audit report of the NPC verified that NPC procedures for identifying payphone ANIs are complete and accurate.

**B. The Company has identified persons responsible for tracking, compensating, and resolving disputes concerning payphone-completed calls, as follows:**

1. The Company has identified personnel responsible for drafting and maintaining the business requirements associated with call tracking, payphone compensation, and resolving disputes concerning payphone-completed calls.
2. The Company has identified personnel responsible for the development and maintenance of systems used in the collection and reporting of payphone call data, and the third-party audit report of the NPC verified that the NPC has designated personnel responsible for the development and maintenance of the systems under their control used in the collection and reporting of payphone call data.
3. The Company has identified personnel responsible for the implementation and maintenance of procedures that are utilized in creating final payphone compensation data sets, and the third-party audit report of the NPC verified that the NPC has designated personnel responsible for the implementation and maintenance of procedures under their control that are utilized in creating final compensation data sets.
4. The Company has identified personnel responsible for developing payphone compensation tracking reports, and the third-party audit report of the NPC verified that the NPC has designated personnel who are responsible for developing compensation tracking reports under their control.
5. The Company has identified personnel who are responsible for payphone compensation dispute resolution, and the third-party audit report of the NPC verified that the NPC has designated personnel who are responsible for the payphone compensation dispute resolution under their control.
6. The Company has identified personnel responsible for managing coordination with the payphone clearinghouse services provider, NPC.

**C. The Company has effective data monitoring procedures, as follows:**

1. The Company relies on the NPC to prepare quarterly reports on payphone call counts, PSP identities and numbers dialed and completed, and the third-party audit report of

**Report of Management on Compliance with Applicable Requirements  
of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's  
Rules and Regulations**

the NPC verified that the NPC has the ability to prepare the quarterly reports on payphone call counts, PSP identities, and numbers dialed and completed under their control.

2. The Company performs data monitoring procedures on call record volumes entering the payphone compensation systems.
3. The Company has the ability to investigate and resolve PSP disputes.

**D. The Company adheres to established protocols to ensure that any software, personnel, or any other network changes do not adversely affect its payphone call tracking ability, as follows:**

1. The Company has security controls in place to control access to and monitor call-tracking data, and the third-party audit report of the NPC verified that the NPC has security controls in place to control access to and monitor call-tracking data.
2. The Company has security controls in place to control access to and monitor the payphone compensation system, and the third-party audit report of the NPC verified that the NPC also maintains such controls.
3. The Company has personnel who are responsible for making software changes that affect payphone compensation, and the third-party audit report of the NPC verified that the NPC also has personnel who are responsible for making software changes that affect payphone compensation.
4. The Company has established protocols to implement and test software changes affecting payphone compensation, and the third-party audit report of the NPC verified that the NPC also has established protocols to implement and test software changes affecting payphone compensation.
5. The Company has application controls in place to ensure that network changes, external to payphone compensation, do not negatively impact payphone compensation.

**E. The Company creates a compensable payphone call file by matching call detail records against payphone identifiers, as follows:**

1. The Company utilizes switch data and database look-ups to populate the date, originating ANI, and dialed number, and to aggregate data into a Compensable Call File.

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Rules and Regulations**

2. Compensable calls for the Company include coinless calls originated at a payphone and completed to the Company's 8XX toll free end-user customers.
  3. The Company uses payphone specific identifiers (information digits) and a payphone ANI list provided by the NPC to identify a compensable payphone call record. The third-party audit report of the NPC verified that the NPC also uses such identifiers to identify a compensable payphone call.
  4. The Company applies validation and control procedures to compile the Compensable Call File.
  5. The Company uses a "per-call rate" of \$.494 to compensate PSPs, and the confirmation letter to the NPC verified that the NPC compensates payphone providers based on this rate.
- F. The Company has procedures to incorporate call data into required reports as follows:**
1. The Company's systems are able to generate required reports, and the third-party audit report of the NPC verified that the NPC's systems are able to generate for the systems under their control, the following reports on a quarterly basis:
    - a) A list of the toll free and access code numbers dialed and completed from each PSP's payphones along with the ANI for each payphone.
    - b) The volume of calls for each toll free and access code number that was completed by the Company.
    - c) The name(s), address(es), and phone number(s) of the person(s) responsible for handling the Company's payphone compensation.
    - d) The CIC, or trunk routing group, of all facilities-based long distance carriers that routed calls to the Company, categorized according to toll-free and access code numbers.
  2. The Company's payphone clearinghouse services provider, NPC, possesses a valid list of payphone owners associated to ANIs.
- G. The Company has implemented procedures and controls needed to resolve payphone compensation disputes, as follows:**

**Report of Management on Compliance with Applicable Requirements  
of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's  
Rules and Regulations**

1. The Company's data storage requirements are in compliance with requirements established by the FCC of 27 months.
2. The Company has the ability to investigate and resolve PSP disputes.
3. The Company has designated personnel who are responsible for payphone compensation dispute resolution.
4. The Company has filed a statement that includes the names, addresses, and phone numbers for persons responsible for handling payments and resolving disputes. This statement is updated within 60 days of any changes of such persons. The statement was filed with the FCC Secretary and made available to facilities-based long distance carriers and PSPs.

**H. The Company contracted an independent third-party auditor to test critical controls and procedures to verify that errors are immaterial, as follows:**

1. The Company has procedures to identify payphone-originated calls, and the third-party audit report of the NPC verified that the NPC also has such procedures.
2. The Company has procedures to capture dial-around calls originating from a payphone.
3. The Company has procedures to exclude incomplete calls originating from a payphone from the Compensable Call File.
4. The Company has procedures to accurately populate call record data in the Compensable Call File.

**I. The Company has in place adequate and effective business rules for implementing and paying payphone compensation, including rules used to: (i) identify calls originated from payphones; (ii) identify compensable payphone calls; (iii) identify incomplete or otherwise non-compensable calls; and (iv) determine the identities of the PSPs to which the Company owes compensation, as follows:**

1. The Company has business rules that identify calls originated from payphones, and the third-party audit report of the NPC verified that the NPC also has such business rules.

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of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's  
Rules and Regulations**

2. The Company has business rules that identify compensable payphone calls.
3. The Company has business rules that identify incomplete or otherwise non-compensable calls.
4. The Company's payphone clearinghouse services provider, NPC, has business rules to determine the identities of the PSPs to which the Company owes compensation.

**Level 3 – Required Disclosures per 47 C.F.R. Section 64.1320(d)**

Level 3 represents the following facts regarding its role as the Completing Carrier. These facts are in fulfillment of the obligations of Level 3 as specified at 47 C.F.R. Section 64.1320(d):

1. Level 3's criterion for identifying calls originating from payphones includes call record information digit identification of 00, 07, 27, 29, or 70.
2. Level 3's criteria for identifying compensable payphone calls include all calls that: (i) are identified with information digits of 27, 29, or 70 and calls with information digits of 00 or 07 that are found in the NPC's payphone ANI listing; (ii) have an answer type of 1, 2, 3, 4, 5, 6, 11, or 13; (iii) are not originated from invalid trunk groups; (iv) have a call duration greater than 0 and is not null; (v) have a dialed number containing 800, 888, 877, 866, 855, 844, 833, or 822; and (vi) have a compensable code not equal to 13.
3. Level 3's criteria for identifying incomplete or otherwise non-compensable calls include: (i) calls that do not have an information digit of 27, 29, or 70 or that do not have information digits of 00 or 07 that are found on the NPC's payphone ANI listing; (ii) calls with invalid answer types; (iii) calls originating from invalid trunk groups; (iv) calls with a duration equal to 0 or null; (v) calls with non-8XX dialed numbers; and (vi) calls with compensable codes equal to 13.
4. Level 3's criteria used to determine the identities of PSPs to which Level 3 owes compensation are established by the NPC.
5. The type of information that Level 3 needs from PSPs in order to compensate the PSPs is determined by the NPC. The identification information that the NPC needs in order to compensate PSPs is ANIs.
6. Level 3 has procedures to exclude commissioned calls from the compensation file submitted to the NPC.

**Report of Management on Compliance with Applicable Requirements  
of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's  
Rules and Regulations**

**Legacy Broadwing – Required Disclosures per 47 C.F.R. Section 64.1320(d)**

Legacy Broadwing represents the following facts regarding its role as the Completing Carrier. These facts are in fulfillment of the obligations of Legacy Broadwing as specified at 47 C.F.R. Section 64.1320(d):

1. Legacy Broadwing's criterion for identifying calls originating from payphones includes call record information digit identification of 27, 29, or 70.
2. Legacy Broadwing's criteria for identifying compensable payphone calls include all calls that: (i) are identified with information digits of 27, 29, or 70 and calls without information digits of 27, 29, or 70 that are found on the NPC's payphone ANI listing; (ii) have a call duration greater than 0; (iii) have a dialed number containing 800, 888, 877, 866, or 855; (iv) calls with a destination type that does not equal 5; and (v) have a terminating number with the last seven digits that is not '5551212.'
3. Legacy Broadwing's criteria for identifying incomplete or otherwise non-compensable calls include: (i) calls that do not have a payphone information digit of 27, 29, or 70 and calls without information digits of 27, 29, or 70 that are not found in the NPC's payphone ANI listing; (ii) calls with a duration equal to 0; (iii) calls where the dialed number does not contain 800, 888, 877, 866, or 855; (iv) calls with a destination type that equals 5; and (v) calls with a terminating number with the last seven digits equal to '5551212.'
4. Legacy Broadwing's criteria used to determine the identities of the PSPs to which Legacy Broadwing owes compensation are established by the NPC.
5. The type of information that Legacy Broadwing needs from the PSPs in order to compensate PSPs is determined by the NPC. The identification information that the NPC needs in order to compensate PSPs is ANIs.
6. Legacy Broadwing has procedures to exclude commissioned calls from the compensation file submitted to the NPC.

**Report of Management on Compliance with Applicable Requirements  
of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's  
Rules and Regulations**

**Legacy Global Crossing – Required Disclosures per 47 C.F.R. Section 64.1320(d)**

Legacy Global Crossing represents the following facts regarding its role as the Completing Carrier. These facts are in fulfillment of the obligations of Legacy Global Crossing as specified at 47 C.F.R. Section 64.1320(d):

1. Legacy Global Crossing's criterion for identifying calls originating from payphones includes call record information digit identification of 00, 07, 27, 29, or 70.
2. Legacy Global Crossing's criteria for identifying compensable payphone calls include all calls that: (i) are identified with information digits of 27, 29, or 70 and calls without information digits of 27, 29, or 70 that are found on the NPC's payphone ANI listing; (ii) the length of the ANI is 10 digits; (iii) the dialed number begins with 800, 888, 877, 866, 855, 844, 833, 822, or 811; (iv) have a terminating number that is not '8662610014;' (v) have an access type of 1; (vi) do not have a cost of access exclusion indicator of 'E' (excluded) on the customer exemption table; and (vii) do not have the combination of payphone surcharge indicator of 2, product types of 0027, 0091, or 0094, and a rate option of 001.
3. Legacy Global Crossing's criteria for identifying incomplete or otherwise non-compensable calls include: (i) calls that do not have a payphone information digit of 27, 29, or 70 and calls without information digits of 27, 29, or 70 that are not found in the NPC's payphone ANI listing; (ii) calls without a 10 digit ANI; (iii) calls with a dialed number that is not 800, 888, 877, 866, 855, 844, 833, 822, or 811; (iv) calls with a terminating number that is '8662610014; (v) calls with an access type other than 1; (vi) calls with a cost of access exclusion indicator of 'E' (excluded) on the customer exemption table; and, (vii) calls with the following combination: payphone surcharge indicator of 2, product types of 0027, 0091, or 0094, and a rate option of 0001.
4. Legacy Global Crossing's criteria used to determine the identities of the PSPs to which Legacy Global Crossing owes compensation are established by the NPC.
5. The type of information that Legacy Global Crossing needs from the PSPs in order to compensate the PSPs is determined by the NPC. The identification information that the NPC needs in order to compensate PSPs is ANIs.

**Report of Management on Compliance with Applicable Requirements  
of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's  
Rules and Regulations**

6. Legacy Global Crossing has procedures to exclude commissioned calls from the compensation file submitted to the NPC.

Level 3 Communications, LLC  
Broadwing Communications, LLC  
Global Crossing Limited

Dated: June 30, 2016

  
Eric Mortensen  
Senior Vice President and Corporate  
Controller

June 30, 2016

KPMG LLP  
1225 17<sup>th</sup> Street, Suite 800  
Denver, CO 80202

Level 3 Communications, LLC, and its subsidiaries Broadwing Communications, LLC, and Global Crossing Limited (together the “Company” or “Level 3”), is providing this letter in connection with your engagement to examine Management’s Assertion included in the *Report of Management on Compliance with Applicable Requirements of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission’s Rules and Regulations* that the Company complied, in all material respects, with Sections 64.1310(a)(1), 64.1320(c) and 64.1320(d) of the Federal Communications Commission’s (“FCC’s”) Rules and Regulations and related requirements contained in CC Docket No. 96-128 (hereinafter, “Call Tracking System Requirement”) as of June 30, 2016.

In connection with your examination, the Company confirms, to the best of our knowledge and belief, the following representations made to you during your examination:

1. The Company is responsible for compliance with the Call Tracking System Requirement (contained in 47 C.F.R. Section 64.1310). As of June 30, 2016, the Company operates its business in compliance with the Call Tracking System Requirement in all material respects.
2. The Company is responsible for the assertions included in the *Report of Management on Compliance with Applicable Requirements of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission’s Rules and Regulations*.
3. The Company is responsible for selecting the criteria to assert to the FCC compliance factors set forth at 47 C.F.R. Section 64.1320(c) of the FCC’s Rules and Regulations and for determining that such criteria are appropriate for our purposes.
4. The Company establishes and maintains effective internal controls needed to ensure compliance with the Call Tracking System Requirement.
5. The Company regularly monitors and evaluates the Company’s compliance with the Call Tracking System Requirement and the Company’s internal control policies and procedures for ensuring compliance and detecting noncompliance with the Call Tracking System Requirement.
6. The Company is not aware of any material instances of noncompliance with the Call Tracking System Requirement as of June 30, 2016.

7. The Company has no knowledge of any fraud or suspected fraud affecting its compliance with the Call Tracking System Requirement by Company management, its employees, or third parties.
8. There have been no communications from regulatory agencies, internal auditors, or others concerning possible material noncompliance with the Call Tracking System Requirement through the date of this letter.
9. The Company has made available to you all records and data related to compliance with the Call Tracking System Requirement.
10. The Company has provided you the complete business rules that identify compensable payphone calls for Level 3 and its subsidiaries. We believe the differences in business rules between subsidiaries are immaterial in nature.
11. The Company has advised you of any actions taken at meetings of stockholders, board of directors, and committees of the board of directors that may affect our compliance with the Call Tracking System Requirement.
12. The Company has responded fully to all inquiries by you during your engagement.
13. The Company is not aware of any violations or potential violations of laws or regulations, the effects of which should be considered for disclosure in your examination report concerning compliance with the Call Tracking System Requirement.
14. Management's Assertion, included in the *Report of Management on Compliance with Applicable Requirements of 47 C.F.R. Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations* and KPMG's report will be distributed in a password-protected Adobe Acrobat format via the National Payphone Clearinghouse's ("NPC") password-secured website. The NPC will only provide the report to the FCC, the Company, payphone service providers for which the Company completes calls, and to each facilities-based long distance carrier from which it receives payphone calls via the NPC website.
15. The Company is responsible for interpretation of compliance requirements with respect to the Call Tracking System Requirement and related requirements contained in CC Docket No. 96-128 and has defined the Company as the Completing Carrier, as defined at 47 C.F.R. Section 64.1300(a) (thus responsible for payphone compensation), for the following toll free (8XX) call scenarios:

Level 3:

Feature Group D ("FGD"):

- Wiltel: On-net Origination to Plain Old Telephone Service ("POTS") termination – 8S
- Wiltel: On-net Origination to Dedicated Access Line ("DAL") termination – 8D
- NA SS: On-net Origination to Internet Protocol ("IP") DAL termination – 8I (North American Soft Switch)

- Telcove: On-net Origination to Direct Inbound Dialing (“DID”) termination, Toll Free (“TF”) Transport
  - ICG: On-net Origination to DID termination, TF Transport
- Wide Area Telecommunications Service (“WATS”):
- Wiltel: Off-net Origination Carrier Identification Code (“CIC”) 0333 to POTS termination - 8S
  - Wiltel: Off-net Origination CIC 0333 to DAL termination - 8D

Legacy Broadwing:

FGD:

- On-net Origination to POTS termination, TF Transport
- On-net Origination to DAL termination, TF Transport

Legacy Global Crossing:

FGD:

- On-net Origination to Time Division Multiplex (“TDM”) switch (DEX) – Dedicated termination
- On-net Origination to TDM switch (DEX) – Switched termination
- On-net Origination to Voice over Internet Protocol (“VoIP”) switch (Sonus) – Dedicated termination
- On-net Origination to VoIP switch (Sonus) – Switched termination
- On-net Origination to TDM switch (DEX) – Interactive Voice Response (“IVR”) – Dedicated termination
- On-net Origination to VoIP switch (Sonus) – IVR – Dedicated termination

16. The Company has notified you of any changes to the NPC processes and systems that would impact the Company’s compliance with the Call Tracking System Requirement since the 2015 System Audit Report through June 30, 2016.
17. The Company has provided you all 8XX NPAs assigned to Level 3, Legacy Broadwing, and Legacy Global Crossing toll free customers. These 8XX NPAs are consistent with the business rules applied to generate the Compensable Call File.
18. The quarterly Compensable Call Files produced for the quarter ended June 30, 2016 will be created by the Call Tracking System.
19. The Company has notified you of all program development since the 2015 System Audit Report through June 30, 2016 related to the Call Tracking System and has disclosed all material changes concerning the Call Tracking System that must be disclosed in accordance with 47 C.F.R. Section 64.1320(f) of the FCC’s Rules and Regulations.
20. The Company is responsible for reviewing and approving the NPC Traffic Analysis feedback and responding within one business day.

21. The Company is responsible for reviewing and approving the dial-around compensation rates.
22. The Company is responsible for reviewing data reported back to it from the NPC in the form of Payment Summary and End of Quarter reports.
23. The Company is responsible for the user control considerations as outlined in the NPC SOC 1 Type II Report.
24. The Company is required to verify all traffic, including toll-free/access code call traffic, reported and return approval of the corresponding quarter's traffic before the traffic is loaded into the NPC system for processing.

Very truly yours,



Eric Mortensen

Senior Vice President and Corporate Controller