

Before the  
Federal Communications Commission  
Washington, D.C. 20554

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FEDERAL COMMUNICATIONS COMMISSION  
OFFICE OF THE SECRETARY

In the Matter of )  
Truth-in-Billing )  
and Billing Format )

CC Docket No. 98-170

COMMENTS OF CABLE & WIRELESS USA, INC.

Cable & Wireless USA, Inc. ("C&W USA") hereby submits these comments on the FCC's Notice of Proposed Rulemaking in the above-captioned docket.<sup>1</sup> Cable & Wireless lauds the Commission's efforts to open a dialogue with state regulators, consumer advocacy groups, and industry through the proposals in its *Notice*. A dialogue on the issues raised by these proposals is needed in a marketplace where new, unknown service providers emerge quickly, leaving consumers confused at best, angry and defrauded at worst.

The stated goal of the *Notice* is to construct workable solutions.<sup>2</sup> C&W USA hopes that through the comments submitted in this proceeding, the Commission will listen to all parties and adopt rules that, while serving the residential consumer's need for more simplicity and clarity, simultaneously preserve carriers' needs for flexibility to accommodate the specific needs and desires of their customers. C&W USA also cautions the Commission to adopt rules flexible enough to take into account existing billing systems, their limitations, and the expense and development involved in making even the

<sup>1</sup> Notice of Proposed Rulemaking, CC Docket No. 98-170, FCC 98-232, Released September 17, 1998. Hereinafter *Notice*.

<sup>2</sup> See *Notice*, ¶ 6.

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slightest changes.

C&W USA operates one of the largest internet networks in the world, and is a leading provider of integrated communications – providing voice, data, messaging and Internet services to businesses and consumers. The company has traditionally focused on the telecommunications needs of small and mid-sized businesses, and billed its customers directly. The specialized detail that the company's billing systems can provide are a crucial selling point in the market, giving business customers the detail needed to track and reduce telecommunications expenses. The company's invoices also contain a toll-free number for customers to make billing or other service inquiries. C&W USA also provides residential services through a casual calling, dial-around product, 1010566. This product is not billed directly by C&W USA, but through local exchange carriers.

**I. ANY BILLING PROPOSALS ADOPTED BY THE COMMISSION SHOULD APPLY ONLY TO RESIDENTIAL PHONE BILLS**

C&W USA strongly recommends that any truth-in-billing proposals adopted by the Commission apply only to residential bills issued by local exchange carriers. The proposals are clearly designed with local exchange residential bills in mind. Local carriers do the bulk of third party billing, and residential consumers are most at risk of being defrauded through cramming and slamming. Moreover, it is typically these types of bills that tend to be the most confusing to the customer because they are received from the local exchange carrier but often contain many different charges.

Long distance carriers typically do their own billing, using their invoices as a marketing tool to increase name recognition, provide customers with a management tool to identify and control telecommunications costs, and provide information on new or changing services through bill inserts. Further, businesses have significantly greater call

volume, and therefore more sophisticated billing needs. When long distance carriers compete for business customers, a key competitive advantage over other carriers may well be the sophistication and flexibility that the winning bidder can provide to the business customer. Also, many carriers compete using their invoicing capabilities as a selling point. The Commission's proposals could take away, or limit, a competitive advantage for many carriers. A number of the Commission's proposals, if not properly limited to local residential bills, would have the unintended effect of restricting carriers' abilities to serve the legitimate needs of business customers.

C&W USA has included a sample invoice as Exhibit A to illustrate the format and complexity of a typical business customer's invoice for interexchange services. The company's name, logo, 24-hour toll-free number and address are clearly noticeable at the top of the first page. Below that is an invoice summary and remittance form. The next page describes the various report summaries included in the invoice at the customer's request; the customer can call the company's toll-free number to add or delete specific reports as needed. Subsequent pages in the invoice give all the detail the customer needs to track telecommunications usage and expenses. Each new C&W USA customer also receives "How To Read Your Bill," a brochure highlighting invoice features, and the uses and advantages of various reports available to the customer. A copy of this brochure is attached as Exhibit B. Thus, C&W USA's billing system, while highly detailed, is flexible enough to provide its business customers with just the right amount of information and detail.

## **II. INVOICE ORGANIZATION REQUIREMENTS SHOULD BALANCE CONSUMER INTERESTS WITH CARRIER COSTS AND SYSTEM LIMITATIONS**

Two of the biggest telecommunications problems consumers, regulators, and the industry face are slamming and cramming. The *Notice* sets out several proposals designed to make it easier for consumers to detect and eliminate these problems. The Commission proposes visually separating different services, such as local and long distance, on consumer bills to better distinguish service providers and their charges. Alternatively, the Commission proposes organizing charges by service provider, again, to highlight the service providers appearing on the bill. The Commission also suggests a single section, or separate page, up front, to summarize the consumer's current service status, including their presubscribed local, intrastate and interstate long distance carriers, and certain other basic service information. Similarly, the Commission proposes inclusion of a section containing a clear and conspicuous notification of any changes or new charges appearing on the consumer's bill, specifically including any changes in presubscribed carriers, or any new service providers appearing on the bill.

Even if limited to LEC billing of residential customers, the Commission needs to be aware of the difficulties its proposals on bill organization present to carriers. Billing systems are unique to each carrier, and designed to meet the needs of that carrier's specific customer set. At the Commission's public forum on truth-in-billing issues one BOC stated that its billing system, largely a legacy of the Ma Bell era, would have difficulty adjusting for even seemingly simple changes. And while all carriers have to periodically update their systems, improperly crafted Commission rules could aggravate and accelerate the expense and development involved. These problems would be

exacerbated greatly if applied to small IXCs and CLECs who devote significantly less resources to systems development.

Another issue for the Commission to be cognizant of is that many businesses with a number of lines will split their telecommunications business among multiple carriers, not only for long distance, but also increasingly for local services as well. Summarizing current services and service changes becomes more difficult in these circumstances. If there's more than one presubscribed long distance carrier for a multi-line customer, must the LEC list which lines are presubscribed to which carrier? If the customer is serviced by more than one local carrier, is the local carrier responsible only for those services carried over its lines? If the customer is served by a reseller CLEC, how does the reseller get the information needed by the Commission's proposals without any local switch facilities of its own? For instance, C&W USA resells local service to existing long distance customers in several markets. If a customer splits its local service between C&W USA and another carrier, the company would only be able to provide service information on those lines on our service. Conversely, as an interexchange carrier alone, the company has no information concerning the status of the customer's local service. C&W USA reiterates that it believes the bill organization proposals are best aimed at local residential billing, but that in any event any rules adopted should allow for these difficulties.

In addition to specifying that its proposals apply only to local residential bills, C&W USA strongly recommends that, should the bill organization proposals be included in final rules, carriers be allowed the flexibility to place additional sections describing current service status, service changes, or new charges on separate pages at the front of

the bill, rather than within current invoice formats. A glance through the sample C&W USA invoice attached at Exhibit A will show how complex the format is, given the needs of our customer base. Making changes (even seemingly small ones) to the existing format can often result in a great deal of development work involving a number of different business units within the company. Typically such development work is undertaken for a new product line, where anticipated revenues from the new product can defer the development expense. Allowing carriers the flexibility in communicating the proposed service summaries allows carriers to provide consumers with necessary information at the least amount of development and cost. Fitting these sections within existing bill formats would require a great deal more development and expense for carriers, while failing to provide consumers with any better information. Additionally, the Commission should give carriers the flexibility to explain new products and features via bill insert, rather than requiring this to be part of the actual bill.

C&W USA also requests that the Commission clarify whether its' proposals concerning bill organization refer strictly to presubscribed carriers, or whether they also apply to usage of dial-around, casual calling services. The casual calling market is one of the fastest growing segments of the long distance industry. The Commission's proposals reference specific identification of presubscribed carriers as well "any other service providers," or "any new service providers."<sup>3</sup> C&W USA believes consumers would benefit from the inclusion of non-presubscribed service providers in any summary of current services or of service changes, and requests that the Commission clarify whether its bill organization proposals include dial-around carriers.

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<sup>3</sup> See *Notice*, ¶¶ 18 and 19.

### **III. THE COMMISSION SHOULD REFRAIN FROM SPECIFIC LANGUAGE AND INFORMATION PRESCRIPTIONS FOR UNIVERSAL SERVICE & PICC LINE ITEM CHARGES**

C&W USA opposes the Commission's proposal to adopt safe harbor language describing the universal service and Presubscribed Interexchange Carrier Charge ("PICC") line items carriers adopted last spring. When the Commission reformed the universal service programs, it specifically gave carriers the flexibility to recover their universal service contributions as they see fit.<sup>4</sup> Commission rules also allow interexchange carriers to recover PICCs – an access charge – through a specific line item charge.

C&W USA, along with the rest of the industry, was faced with a difficult decision on how to recover these costs. The company made a specific business decision to recover these costs through explicit line items. The company firmly believes that its decision was, frankly, the best of a bad lot. Subsuming the costs into rates could leave the company exposed to undercutting from competitors. Specific line items could open the gates to a flood of consumer inquiries about the new charges, but would at least leave C&W USA in a good competitive position. The long distance market is intensely competitive: at the close of the company's last fiscal year in March 1998, C&W USA's average revenue/minute for long distance products had fallen 10% from March 1997, and 22% from April 1996.<sup>5</sup> Despite the introduction of the universal service and PICC line item charges last spring, the company's revenue/minute continues to decline, with

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<sup>4</sup> See Report and Order, CC Docket No. 96-45, FCC 97-157, Released May 8, 1997, 12 FCC Rcd at 8776, ¶ 853.

<sup>5</sup> Percentages reflect switched and dedicated voice products sold through Direct Sales channels.

revenue gains fueled by increased usage, not increased prices. In this environment, subsuming universal service and PICC costs into a rate increase would have hurt the company's competitive position. Explicit line items allowed the company to remain competitive on price and keep consumers informed about the true costs of their purchases.

Thus, C&W USA developed specific line item charges, and through a bill insert, told our customer base the reasons for placing these charges on their bills. The rest of the telecommunications industry went through the very same difficult decision process, and many carriers arrived at similar solutions. And for every inquiry the FCC received concerning these charges, industry help lines received ten more.

The Commission could have mandated a surcharge with specific language last spring, but specifically chose not to. The Commission left the decision, and the consumer education effort, up to the industry. C&W USA believes that specific safe harbor language on the monthly line items at this time would only serve to confuse consumers. New language for the same line items will not increase public awareness and knowledge of charges that began appearing some eight months ago!

C&W USA submits that the best way to educate consumers concerning the nature of these charges is through an annual bill insert, a brief letter to consumers explaining the nature and goals of universal service programs as well as the nature and origin of PICCs. Annual bill inserts are relatively inexpensive for carriers to implement and are typically good vehicles for educating consumers about complex problems.

Safe harbor language, on the other hand, could prove to be very difficult and expensive for carriers to implement. Billing systems differ from carrier to carrier, and

one-size-fits-all language from the Commission, to be inserted into the middle of an invoice section, would have to be *brief*, clear and simple or it may very well not fit all billing systems. The Commission would then be forced to either grant numerous exceptions for those carriers whose systems could not take the safe harbor language, or force those carriers to make expensive changes to their billing systems in order to meet the Commission's mandate.

C&W USA opposes each of the Commission's remaining proposals requiring disclosures of exact cost reductions. The proposals are overly burdensome and regulatory, and would only add even more complex information to invoices the *Notice* states are already too complex. And as previously mentioned, these proposals would be extremely expensive and difficult for carriers to implement.

#### **IV. THE COMMISSION'S PROPOSALS TO IDENTIFY SERVICE PROVIDERS AND RESELLERS MAY BE CONSISTENT WITH THE PUBLIC INTEREST, BUT FACE SYSTEMIC DIFFICULTIES**

While C&W USA can see a great deal of good in the Commission's proposals for clear service descriptions and identification of service providers, the company also sees a number of problems with the proposals. For instance, the proposal that the name of the service provider itself appear on the invoice, and not just that of the billing aggregator, is obviously for the public good; but in C&W USA's experience, this is already common practice. When the company launched its' dial-around service (1010566) this past spring, C&W USA found that all LECs already require that the name of the service provider appear on the invoice. Thus, the company feels that it is unnecessary to make a rule of a practice LECs already require.

A related proposal, that the name of resellers appear on the bill is a laudable proposal, but fraught with problems. C&W USA is well aware that consumers and regulators often have to contact three or more carriers before getting to the actual service provider when investigating a slamming complaint. However, will the LEC actually be able to identify a reseller? Often, a reseller's traffic will pass through the LEC switch on the Carrier Identification Code ("CIC") of its underlying network provider. To complicate the problem, resellers commonly use multiple network providers. Were this proposal finalized now, LECs would identify the underlying network carrier on their bills as the actual service providers, leading consumers to believe they had been slammed when nothing at all untoward had taken place. Once a technical means of identifying reseller traffic has been implemented, such as through sub-CIC codes, then the Commission can reconsider this proposal.

C&W USA also sees difficulties with the proposal to have each charge accompanied by a description of the services rendered. This could be a fine proposal, well in the public's interest, if the final adopted rule is broad, open, and flexible. A hard, inflexible rule on service descriptions could have the unintended effect of hampering product development and innovation. This point is even more important now than at any other time in the industry's past: with competition fierce in the interexchange market, and slowly increasing in the local exchange market, carriers have to be able to design new and ever more innovative products to meet public demand and set themselves apart from their competitors. A strict FCC rule on product descriptions and categories could very well force marketers to design new products around the rule, rather than develop products

to meet perceived market demands. C&W USA cautions the Commission to adopt an open, flexible rule on product and service descriptions.

C&W USA does not support any proposal to designate different services on invoices as deniable and non-deniable. This proposal could confuse or mislead consumers into thinking they do not have to pay for services they have used. The proposal could also encourage fraud by that small minority of the public that is dishonest; and increased losses due to fraud would have to be borne by the rest of the public. The Commission's expressed concern here is that consumers pay unauthorized charges because of a perceived risk of service termination for failure to pay. However, consumers may avoid paying for unauthorized charges through the complaint process. C&W USA believes that the public interest would be far better served by public education campaigns to heighten public awareness of existing remedies for fraudulent telecommunications charges. Such campaigns, carried out through bill inserts or television ads, better achieve the Commission's public interest aims without exposing carriers to the risk of increased losses.

#### **V. REASONABLE BILLING INQUIRY PROPOSALS ARE IN THE PUBLIC INTEREST**

The Commission proposes that the name, address and toll-free number of each service provider appear on the bill, allowing consumers to more easily initiate resolution of billing questions. As seen from C&W USA's own sample invoice, attached as Exhibit A, C&W USA already does this on its own bills. The company believes most other carriers also provide this information. At a minimum, this seems like reasonable information, and C&W USA believes this to be a fair requirement.

The Commission needs to be cognizant of the limitations of existing billing systems, however. When the company launched its dial-around service in Spring 1998, a service that is billed by the incumbent local exchange carriers, C&W USA had to negotiate with the billing aggregator and the local carriers exactly what would appear on the invoices, with particular attention paid to how many characters the local carriers could fit onto their invoices. Billing systems do not have a great deal of flexibility in this area. The Commission should listen carefully to the input of carriers in this docket to determine the feasibility of its proposals. C&W USA supports a Commission requirement that each service provider appearing on an invoice include the service provider's name, address, and a toll-free number for billing inquiries. At the same time, the company requests that the Commission give carriers enough flexibility to place the information such that it is clear and conspicuous to the customer, and yet cost effective for the carrier.

C&W USA opposes the Commission's call to show the carrier's toll-free number on the bill. Billing aggregator contracts throughout the industry currently call for the aggregator's number to be shown on the bill. The carrier empowers the aggregator to handle most billing disputes directly with the consumer; only questions involving significant sums are referred to the carrier. Outsourcing this function allows the carrier to hold down operational costs, and place more competitive, lower priced products on the market. This is also an important revenue source for billing aggregators. Further, carriers using a billing aggregator do not have direct access to crucial billing information, such as the local carrier's billing cycles; thus, placing a carrier's number on the bill could

actually impede a consumer's ability to have easy billing questions resolved quickly. In many instances, the billing aggregator is better situated to handle billing disputes.

## VI. CONCLUSION

C&W USA feels that a Notice of Inquiry is perhaps better suited for the dialogue the Commission wishes to open with carriers, state regulators and consumer groups, but the company nonetheless applauds the Commission's efforts.

Residential consumers are hardest hit by slamming and cramming, and are in many instances poorly equipped to defend themselves. The Commission's proposals in the *Notice* are for the most part clearly designed with local residential bills in mind; when adopting final rules resulting from this *Notice*, C&W USA requests that the Commission explicitly state that these proposals apply to local residential bills, and not to customized business invoices. The company also urges the Commission to adopt open-ended, flexible rules, allowing carriers to comply with the least amount of expense and development, while retaining the flexibility to deliver products and invoices that meet individual consumer needs.

Respectfully submitted:



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Dated: November 13, 1998

**EXHIBIT A**

**CABLE & WIRELESS USA, INC.**

**SAMPLE INVOICE**

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**STANDARD REPORT**

**CABLE & WIRELESS, INC.**

**BUSINESS FIRST BASICS**  
Long Distance Services

CORRESPOND WITH CUSTOMER SATISFACTION  
VIA THE INTERNET. OUR ADDRESS IS  
CUSTOMER.SATISFACTION@CWI.CABLEW.COM

ACCOUNT: EFL888888  
INVOICE DATE: June 06, 1997  
06

Bill messages  
display current  
service and  
industry  
changes

ABC INCORPORATED  
ATTN: DAVID SMITH  
10939 MAIN STREET  
ROCKVILLE, MD 21162  
CORPORATE ACCOUNT: XMD9999999

For Billing Inquiries -  
1-800-486-8686

Call:  
Write: Cable & Wireless, Inc.  
Customer Service  
46020 Manekin Plaza  
Sterling, VA 20166

Available for billing  
and service related  
questions  
7 days a week,  
24 hours a day

**INVOICE/REMITTANCE**

<b>CURRENT CHARGES</b>	
Usage Costs	\$11,282.26
Month End Discounts	\$4,540.62 CR
Recurring Charges	\$690.00
Non-Recurring Charges	\$6.00
Taxes and Surcharges	\$1,244.20
<b>TOTAL CURRENT CHARGES</b>	<b>\$8,681.84</b>
<b>PREVIOUS BALANCE</b>	
Previous Balance Forward	\$ .00
Payments Received	\$ .00 CR
<b>TOTAL PREVIOUS BALANCE</b>	<b>\$ .00</b>
<b>TOTAL CREDITS AND ADJUSTMENTS</b>	<b>\$858.31 CR</b>
<b>TOTAL AMOUNT DUE</b>	<b>\$7,823.53</b>

**IMPORTANT: Please detach and return this portion with your payment. Please do not staple.**

ABC INCORPORATED

ACCOUNT	INVOICE DATE	CURRENT MONTH DUE	TOTAL DUE	AMOUNT ENCLOSED
EFL8888888	06/06/97	\$8,681.84	\$7,823.53	

Payment due upon receipt of invoice, amounts not received by JUNE 05 are subject to 1.5% late payment charge.

MAKE CHECK PAYABLE TO:

**CABLE & WIRELESS, INC.**

P.O. BOX 371968  
PITTSBURGH, PENNSYLVANIA 15250-7968

Address Correction:

Please check here and note  
changes on reverse side  
regarding your account.

Total costs may not reflect actual costs on Rate Sheets.  
Some reports represent a "snapshot" of totals and may not show all actual data.



CABLE & WIRELESS INC.

STANDARD REPORT

**BUSINESS FIRST INTERNATIONAL**

ABC INCORPORATED, TAMPA, FL  
EFL888888

BILLING PERIOD: MAY 06 - JUN 05, 1997

**MANAGEMENT REPORT INDEX**

YOU ARE CURRENTLY RECEIVING THE FOLLOWING MANAGEMENT REPORTS:

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IF YOU WOULD LIKE MORE INFORMATION ABOUT YOUR MANAGEMENT REPORTS, OR IF YOU WOULD LIKE TO ELIMINATE ANY REPORTS THAT YOU ARE CURRENTLY RECEIVING, PLEASE CONTACT CUSTOMER SERVICE AT (800) 486-8686.

Total costs may not reflect actual costs on Rate Sheets.  
Some reports represent a "snapshot" of totals and may not show all actual data.



CABLE & WIRELESS, INC.

STANDARD REPORT

BUSINESS FIRST BASICS

ABC INCORPORATED  
TAMPA, FL

ACCOUNT: EFL888888  
BILLING PERIOD: MAY 06 - JUN 05, 1997

ACCOUNT STATEMENT  
LONG DISTANCE SERVICES

USAGE COSTS

CURRENT USAGE CHARGES	CALLS	MINUTES	AMOUNT
Outbound	12,545	27,082.2	\$3,726.58
800	16,584	47,823.4	\$5,408.59
Calling Card	11	71.3	\$23.54
Other Services	38	3,510.0	\$2,123.55
<b>TOTAL USAGE COSTS</b>	<b>29,178</b>	<b>78,486.9</b>	<b>\$11,282.26</b>

MONTH END DISCOUNTS

CURRENT VOLUME/TERM/PROMOTION DISCOUNTS	AMOUNT
Custom Term Plan Discount (36 Month)	\$3,654.59CR
Horizon Promotion	\$573.10CR
Eclipse Conference Call Lifetime Discount (15%)	\$312.93CR
<b>TOTAL VOLUME/TERM/PROMOTION DISCOUNTS</b>	<b>\$4,540.62CR</b>

Discounts are also reflected in Usage Summary Report

RECURRING CHARGES

CURRENT RECURRING CHARGES	AMOUNT
<b>SERVICE CHARGES</b>	
T1 Local Access Line Charge (Advance; 1 @ \$450.00 each)	\$450.00
T1 Port Charge (Advance; 1 @ \$.00 each)	\$.00
Access Coordination Fee (Advance; 1 @ \$.00 each)	\$.00
Custom Dedicated 800 Monthly Fee	\$.00
<b>TOTAL SERVICE CHARGES</b>	<b>\$450.00</b>
<b>FEATURE CHARGES</b>	
800 Extended Coverage	\$.00
800 DNIS Monthly Fee	\$.00
800 Overflow Manager - Dedicated Monthly Fee	\$240.00
Security Codes - Outbound (Package Size - 200 Codes)	\$.00
Personal Office Monthly Fee (27 cards)	\$.00
Global Priority Country - Japan	\$.00
<b>TOTAL FEATURE CHARGES</b>	<b>\$240.00</b>
<b>TOTAL RECURRING CHARGES</b>	<b>\$690.00</b>

Displays unique blend of services and features

NON-RECURRING CHARGES

CURRENT NON-RECURRING CHARGES	AMOUNT
Conference Call Valet Charge(s)	\$6.00
<b>TOTAL NON-RECURRING CHARGES</b>	<b>\$6.00</b>

TAXES AND SURCHARGES

CURRENT TAXES AND SURCHARGES	AMOUNT
<b>CURRENT TAXES</b>	
Federal Excise Tax	\$229.28
State Tax	\$575.11
Local Tax	\$234.74
<b>TOTAL TAXES</b>	<b>\$1,039.13</b>

CONTINUED ON NEXT PAGE

Total costs may not reflect actual costs on Rate Sheets.  
Some reports represent a "snapshot" of totals and may not show all actual data.



CABLE & WIRELESS, INC.

Great reference for budgeting and forecasting telecom expenses

STANDARD REPORT REFERRAL ENDORSER

PAGE: 1

BUSINESS FIRST BASICS

ABC INCORPORATED, TAMPA, FL EFL8888888

BILLING PERIOD: MAY 6 - JUN 5, 1997

LONG DISTANCE SERVICES USAGE SUMMARY REPORT

DISCOUNT SUMMARY

Table with 4 columns: MINUTES, CURRENT MONTH NET ELIGIBLE AMOUNT FOR DISCOUNTS, DISCOUNT AMOUNT, YTD DISCOUNT. Rows include GLOBAL PRIORITY COUNTRY and TOTAL CUSTOM DISCOUNTS.

Displays custom discounts applied on a per call basis and reflected on call detail

Table with 4 columns: NET ELIGIBLE AMOUNT FOR DISCOUNTS, DISCOUNT AMOUNT, YTD DISCOUNT. Rows include Custom Term Plan Discount, Eclipse Conference Call Lifetime Discount, Horizon Promotion, and TOTAL MONTH END DISCOUNTS.

Displays month end discounts applied to total usage after custom discounts

Includes both month end and custom discounts

Total month end discount matches amount on Invoice/Remittance and Account Statement Report

USAGE HISTORY

Table with 5 columns: INVOICE DATE, MINUTES, COST BEFORE MONTH END\* DISCOUNTS, MONTH END\*\* DISCOUNTS, NET COST AFTER DISCOUNTS. Rows include MAR 06, 1997, APR 06, 1997, MAY 06, 1997, JUN 06, 1997, and TOTAL TO DATE.

\* Cost includes custom discounts
\*\* Discounts include promotions from October 1996 to present.



CABLE & WIRELESS, INC.

**BUSINESS FIRST BASICS**

ABC INCORPORATED, TAMPA, FL  
EFL8888888

BILLING PERIOD: MAY 6 - JUN 5, 1997

**LONG DISTANCE SERVICES USAGE SUMMARY REPORT**

	<u>CALL TYPE SUMMARY</u>			Includes term plan discounts		
	<u>CALLS</u>	<u>MINUTES</u>	<u>COST BEFORE MONTH END DISCOUNTS</u>	<u>MONTH END** DISCOUNTS</u>	<u>NET** COST AFTER DISCOUNTS</u>	<u>AVG** NET COST PER MINUTE</u>
US TERMINATION	11	71.3	\$23.54	\$7.65CR	\$15.89	\$.2229
TOTAL DOMESTIC ORIGINATION	11	71.3	\$23.54	\$7.65CR	\$15.89	\$.2229
TOTAL PERSONAL OFFICE	11	71.3	\$23.54	\$7.65CR	\$15.89	\$.2229
TOTAL CALLING CARD	11	71.3	\$23.54	\$7.65CR	\$15.89	\$.2229
<b>OTHER SERVICES</b>						
CONFERENCE CALL DOMESTIC	49	3,477.0	\$2,086.20	\$678.01CR	\$1,408.19	\$.4050
TOTAL CONFERENCE CALL	49	3,477.0	\$2,086.20	\$678.01CR	\$1,408.19	\$.4050
DIRECTORY ASSISTANCE DOM	33	33.0	\$37.35	\$.00	\$37.35	\$1.1318
TOTAL DIRECTORY ASSISTANCE	33	33.0	\$37.35	\$.00	\$37.35	\$1.1318
TOTAL OTHER SERVICES	82	3,510.0	\$2,123.55	\$678.01CR	\$1,445.54	\$.4118
GRAND TOTAL BEFORE PROMOS	29,222	78,486.9	\$11,282.26	\$3,654.59CR	\$7,627.67	\$.0972
TOTAL PROMOTION DISCOUNTS				\$886.03CR		
NET GRAND TOTAL	29,222	78,486.9	\$11,282.26	\$4,540.62CR	\$6,741.64	\$.0859

All usage promotions are reflected in the grand total

Amounts match Invoice/Remittance and Account Statement Report

\*\* Promotion Discounts are only included in the "Net Grand Total" at the end of this report.

-END OF REPORT-

Total costs may not reflect actual costs on Rate Sheets. Some reports represent a "snapshot" of totals and may not show all actual data.



**CABLE & WIRELESS, INC.**

# HOW TO READ YOUR BILL

Introducing the *Intelligent Bill* from Cable & Wireless. This publication will show you how easy it is to identify, control, allocate, and budget expenses with the comprehensive set of management reports that you receive each month. The *Intelligent Bill* is a completely customizable management tool because it contains precisely the information *YOU* select to meet your business needs—all in one easy to understand package. And it's available electronically as well as on paper. Samples of the most frequently requested reports are shown here along with tips on how you can put them to good use in your organization.

### ACCOUNT STATEMENT

An executive summary of your monthly activity. Every line item on your invoice is itemized and explained.

**SERVICE ANALYSIS:** The easiest source for analyzing and validating key aspects of your service, such as term discounts, feature charges, custom pricing features, etc.

Displays specifics for custom pricing features.

ACCOUNT STATEMENT			
USAGE COSTS			
CURRENT USAGE CHARGES	CALLS	MINUTES	AMOUNT
Outbound	22,223	145,472.2	\$31,407.44
800	428	909.1	\$231.77
Calling Card	481	1,970.5	\$841.91
Enhanced Card Services	1	6.2	\$2.58
Other Services	65	65.0	\$68.00
<b>TOTAL USAGE COSTS</b>	<b>23,198</b>	<b>148,423.0</b>	<b>\$32,551.70</b>
VOLUME DISCOUNTS			
Term Plan Discount			\$13,116.72 CR
<b>TOTAL VOLUME DISCOUNTS</b>			<b>\$13,116.72 CR</b>
RECURRING CHARGES			
CURRENT RECURRING CHARGES			
SERVICE CHARGES			
T1 Local Access Line Charge (Advance: 2 @ \$405.00 each)			\$810.00
T1 Port Charge (Advance: 2 @ \$.00 each)			\$.00
<b>TOTAL SERVICE CHARGES</b>			<b>\$810.00</b>
FEATURE CHARGES			
800 Extended Coverage			\$.00
Alpha Security Codes - Outbound & 800 (Package Size-301 Codes)			\$.00
Precision 1 - Outbound & 800			\$15.00
EBIS/CMS (Cycle Month/Diskette)			\$25.00
Travel Speed Dial (Package Size -20 Numbers)			\$.00
Global Zone EUROPE (West)			\$.00
SOUTH AMERICA			
MEXICO			
Voice/Fax Mailbox Monthly Fee (2 cards @ \$.00 ea.)			\$.00
<b>TOTAL FEATURE CHARGES</b>			<b>\$40.00</b>
<b>TOTAL RECURRING CHARGES</b>			<b>\$850.00</b>
TAXES AND SURCHARGES			
CURRENT TAXES AND SURCHARGES			
CURRENT TAXES			
Federal Excise Tax			\$608.48
<b>TOTAL TAXES</b>			<b>\$608.48</b>
<b>TOTAL TAXES AND SURCHARGES</b>			<b>\$608.48</b>
<b>TOTAL CURRENT CHARGES</b>			<b>\$20,893.46</b>
PREVIOUS BALANCE OVERVIEW			
PREVIOUS BALANCE FORWARD			\$20,679.97
Less: Payments Received as of 04/14/97			\$20,679.97 CR
<b>TOTAL PREVIOUS BALANCE</b>			<b>\$.00</b>
<b>TOTAL AMOUNT DUE</b>			<b>\$20,893.46</b>

High level overview of business activity at a glance.

Matches total current charges on invoice/remittance page.

Total costs may not reflect actual costs on rate sheets. Some reports represent a "snap shot" of totals and may not show all actual data.

**CALL TYPE SUMMARY**

A comprehensive, four-part summary of your long distance calling activity, with all applicable discount information, including custom pricing history, usage history, service usage summary and call type summary.

**COST CONTROL:** Excellent tool for domestic and international calling cost control, clearly displaying discount and call volume information together for easy comparison.

It's easy to see broadly where your communications are going—across the state or around the world.

Identifies area of majority of calling.

Monitor your traveling employees calls, both domestic and international.

Indicates mor savings by cal type.

See how much you save with discounts.

LONG DISTANCE SERVICES USAGE SUMMARY REPORT							
CALL TYPE SUMMARY							
	CALLS	MINUTES	COST BEFORE MONTH END DISCOUNTS	MONTH END DISCOUNTS		NET COST AFTER DISCOUNTS	AVG NET COST PER MINUTE
<b>OUTBOUND</b>							
<b>DOMESTIC</b>							
REGIONAL - INTRALATA DED	87	267.3	\$32.41	\$7.98 CR		\$24.43	\$.0914
REGIONAL - INTRALATA SW	125	4,028.4	\$588.05	\$147.54 CR		\$440.51	\$.1094
INSTATE DED	160	882.6	\$119.62	\$30.02 CR		\$89.60	\$.1015
INSTATE SW	7	73.1	\$14.11	\$3.01 CR		\$11.10	\$.1518
<b>TOTAL INSTATE</b>	<b>379</b>	<b>5,251.4</b>	<b>\$754.19</b>	<b>\$188.55 CR</b>		<b>\$565.64</b>	<b>\$.1077</b>
INTERSTATE DED	18,196	114,034.6	\$19,176.38	\$10,433.12 CR		\$8,743.26	\$.0767
INTERSTATE SW	1,144	9,835.7	\$2,658.71	\$1,502.07 CR		\$1,156.64	\$.1176
<b>TOTAL INTERSTATE</b>	<b>19,340</b>	<b>123,870.3</b>	<b>\$21,835.09</b>	<b>\$11,935.19 CR</b>		<b>\$9,899.90</b>	<b>\$.0799</b>
<b>TOTAL DOMESTIC DEDICATED</b>	<b>18,443</b>	<b>115,184.5</b>	<b>\$19,328.41</b>	<b>\$10,471.12 CR</b>		<b>\$8,857.29</b>	<b>\$.0769</b>
<b>TOTAL DOMESTIC SWITCHED</b>	<b>1,276</b>	<b>13,937.2</b>	<b>\$3,260.87</b>	<b>\$1,652.62 CR</b>		<b>\$1,608.25</b>	<b>\$.1154</b>
<b>TOTAL ALL DOMESTIC</b>	<b>19,719</b>	<b>129,121.7</b>	<b>\$22,589.28</b>	<b>\$12,123.74 CR</b>		<b>\$10,465.54</b>	<b>\$.0811</b>
<b>INTERNATIONAL</b>							
DOMESTIC ORIG-DED	2,148	14,837.9	\$7,911.98	\$3,95.61 CR		\$7,516.37	\$.5066
DOMESTIC ORIG-SW	356	1,512.6	\$906.18	\$45.30 CR		\$860.88	\$.5691
<b>TOTAL INTERNATIONAL</b>	<b>2,504</b>	<b>16,350.5</b>	<b>\$8,818.16</b>	<b>\$440.91 CR</b>		<b>\$8,377.25</b>	<b>\$.5124</b>
<b>TOTAL OUTBOUND DEDICATED</b>	<b>20,591</b>	<b>130,022.4</b>	<b>\$27,240.39</b>	<b>\$10,866.73 CR</b>		<b>\$16,373.66</b>	<b>\$.1259</b>
<b>TOTAL OUTBOUND SWITCHED</b>	<b>1,632</b>	<b>15,449.8</b>	<b>\$4,167.05</b>	<b>\$1,697.92 CR</b>		<b>\$2,469.13</b>	<b>\$.1598</b>
<b>TOTAL ALL OUTBOUND</b>	<b>22,223</b>	<b>145,472.2</b>	<b>\$31,407.44</b>	<b>\$12,564.65 CR</b>		<b>\$18,842.79</b>	<b>\$.1295</b>
<b>800</b>							
<b>DOMESTIC</b>							
REGIONAL - INTRALATA SW	134	180.2	\$38.57	\$12.69 CR		\$25.88	\$.1436
INSTATE SW	17	69.4	\$14.82	\$4.93 CR		\$9.89	\$.1425
<b>TOTAL INSTATE</b>	<b>151</b>	<b>249.6</b>	<b>\$53.39</b>	<b>\$17.62 CR</b>		<b>\$35.77</b>	<b>\$.1433</b>
INTERSTATE SW	277	659.5	\$178.38	\$103.46 CR		\$74.92	\$.1136
<b>TOTAL INTERSTATE</b>	<b>277</b>	<b>659.5</b>	<b>\$178.38</b>	<b>\$103.46 CR</b>		<b>\$74.92</b>	<b>\$.1136</b>
<b>TOTAL DOMESTIC SWITCHED</b>	<b>428</b>	<b>909.1</b>	<b>\$231.77</b>	<b>\$121.08 CR</b>		<b>\$110.69</b>	<b>\$.1218</b>
<b>TOTAL ALL DOMESTIC</b>	<b>428</b>	<b>909.1</b>	<b>\$231.77</b>	<b>\$121.08 CR</b>		<b>\$110.69</b>	<b>\$.1218</b>
<b>TOTAL 800 SWITCHED</b>	<b>428</b>	<b>909.1</b>	<b>\$231.77</b>	<b>\$121.08 CR</b>		<b>\$110.69</b>	<b>\$.1218</b>
<b>TOTAL ALL 800</b>	<b>428</b>	<b>909.1</b>	<b>\$231.77</b>	<b>\$121.08 CR</b>		<b>\$110.69</b>	<b>\$.1218</b>
<b>CALLING CARD</b>							
<b>PERSONAL OFFICE:</b>							
<b>DOMESTIC ORIGINATION</b>							
US TERMINATION	467	1,938.8	\$808.23	\$428.36 CR		\$379.87	\$.1959
INTERNATIONAL	11	27.3	\$25.25	\$1.26 CR		\$23.99	\$.8788
<b>TOTAL DOMESTIC ORIGINATION</b>	<b>478</b>	<b>1,966.1</b>	<b>\$833.48</b>	<b>\$429.62 CR</b>		<b>\$403.86</b>	<b>\$.2054</b>
<b>PASSPORT (INT'L ORIG)</b>							
US TERMINATION	3	4.4	\$8.43	\$0.00 CR		\$8.43	\$.19159
<b>TOTAL PASSPORT</b>	<b>3</b>	<b>4.4</b>	<b>\$8.43</b>	<b>\$0.00 CR</b>		<b>\$8.43</b>	<b>\$.19159</b>
<b>TOTAL PERSONAL OFFICE</b>	<b>481</b>	<b>1,970.5</b>	<b>\$841.91</b>	<b>\$429.62 CR</b>		<b>\$412.29</b>	<b>\$.2092</b>
<b>TOTAL CALLING CARD</b>	<b>481</b>	<b>1,970.5</b>	<b>\$841.91</b>	<b>\$429.62 CR</b>		<b>\$412.29</b>	<b>\$.2092</b>
<b>ENHANCED CARD SERVICES</b>							
MAILBOX ACTIVITY	1	6.2	\$2.58	\$1.37 CR		\$1.21	\$.1952
<b>TOTAL ENHANCED CARD SERVICE</b>	<b>1</b>	<b>6.2</b>	<b>\$2.58</b>	<b>\$1.37 CR</b>		<b>\$1.21</b>	<b>\$.1952</b>
<b>OTHER SERVICES</b>							
DIRECTORY ASSISTANCE DOM	65	65.0	\$68.00	\$0.00 CR		\$68.00	\$.10462
<b>TOTAL DIRECTORY ASSISTANCE</b>	<b>65</b>	<b>65.0</b>	<b>\$68.00</b>	<b>\$0.00 CR</b>		<b>\$68.00</b>	<b>\$.10462</b>
<b>TOTAL OTHER SERVICES</b>	<b>65</b>	<b>65.0</b>	<b>\$68.00</b>	<b>\$0.00 CR</b>		<b>\$68.00</b>	<b>\$.10462</b>
<b>GRAND TOTAL BEFORE PROMOS</b>	<b>23,198</b>	<b>148,423.0</b>	<b>\$32,551.70</b>	<b>\$13,116.72 CR</b>		<b>\$19,434.98</b>	<b>\$0.1309</b>
<b>TOTAL PROMOTION DISCOUNTS</b>				<b>\$0.00</b>			
<b>NET GRAND TOTAL</b>	<b>23,198</b>	<b>148,423.0</b>	<b>\$32,551.70</b>	<b>\$13,116.72 CR</b>		<b>\$18,123.31</b>	<b>\$.0.1221</b>

Total costs may not reflect actual costs on rate sheets. Some reports represent a "snap shot" of totals and may not show all actual data.

**CORPORATE USAGE SUMMARY**

A summary report of combined usage for all locations, organized by number of calls placed and by usage types.

**MULTI-LOCATION ACTIVITY:** Excellent tool that summarizes business activity in all locations (use Individual Location Reports to identify your most productive locations).

Overview of calling patterns for all locations.

See how costs were distributed for all usage types.

CORPORATE USAGE SUMMARY									
TOTAL ALL ACCOUNTS	USAGE	CALLS	% CALLS	MINUTES	% MINUTES	AVG CALL LENGTH	NET USAGE CHARGES	% USAGE CHARGES	AVG COST PER MINUTE
	CUSTOM 1+DOMESTIC	1,602	39.7%	6,848.4	38.7%	4.3	\$1,322.24	20.2%	\$0.1931
	CUSTOM 1+ INTERNATIONAL	369	9.1%	848.0	4.8%	2.3	\$963.09	14.7%	\$1.1357
	<b>TOTAL OUTBOUND</b>	<b>1,971</b>	<b>48.8%</b>	<b>7,696.4</b>	<b>43.5%</b>	<b>3.9</b>	<b>\$2,285.33</b>	<b>34.9%</b>	<b>\$0.2969</b>
	CUSTOM BUSINESSLINE 800 DOM	1,269	31.4%	6,580.4	37.2%	5.2	\$1,264.64	19.3%	\$0.1922
	CUSTOM BUSINESSLINE 800 INTL.	379	9.4%	1,001.8	5.7%	—	\$1,208.48	18.4%	\$1.2063
	<b>TOTAL 800</b>	<b>1,648</b>	<b>40.8%</b>	<b>7,582.2</b>	<b>42.9%</b>	<b>4.6</b>	<b>\$2,473.12</b>	<b>37.7%</b>	<b>\$0.3262</b>
	CUSTOM TRAVEL CARD DOM	144	3.6%	973.5	5.5%	6.8	\$324.46	4.9%	\$0.3333
	CUSTOM TRAVEL INTL	73	1.8%	413.2	2.3%	5.7	\$445.07	6.8%	\$1.0771
	PASSPORT DOM TERM	37	0.9%	127.0	0.7%	3.4	\$219.04	3.3%	\$1.7247
	PASSPORT INTL TERM	29	0.7%	98.0	0.6%	3.4	\$335.64	5.1%	\$3.4249
	<b>TOTAL CALLING CARD</b>	<b>283</b>	<b>7.0%</b>	<b>1,611.7</b>	<b>9.1%</b>	<b>5.7</b>	<b>\$1,324.21</b>	<b>20.2%</b>	<b>\$0.8216</b>
	CONFERENCE CALL	12	0.3%	659.0	3.7%	*	\$373.83	5.7%	\$0.5673
	DIRECTORY ASST DOM	126	3.1%	125.0	0.7%	1.0	\$100.80	1.5%	\$0.8000
	<b>TOTAL OTHER SERVICES</b>	<b>138</b>	<b>3.4%</b>	<b>785.0</b>	<b>4.4%</b>	<b>5.7</b>	<b>\$474.63</b>	<b>7.2%</b>	<b>\$0.6046</b>
	<b>TOTAL DOMESTIC</b>	<b>3,190</b>	<b>79.0%</b>	<b>15,314.3</b>	<b>86.6%</b>	<b>4.8</b>	<b>\$3,385.97</b>	<b>51.6%</b>	<b>\$0.2211</b>
	<b>TOTAL OTHER SERVICES</b>	<b>850</b>	<b>21.0%</b>	<b>2,361.0</b>	<b>13.4%</b>	<b>2.8</b>	<b>\$3,171.32</b>	<b>48.4%</b>	<b>\$1.3432</b>
	<b>TOTAL ALL SERVICES</b>	<b>4,040</b>	<b>100.0%</b>	<b>17,675.3</b>	<b>100.0%</b>	<b>4.4</b>	<b>\$6,557.59</b>	<b>100.0%</b>	<b>\$0.3710</b>
	<b>TOTAL BEFORE PROMOS</b>	<b>4,040</b>	<b>100.0%</b>	<b>17,675.3</b>	<b>100.0%</b>	<b>4.4</b>			
	<b>TOTAL PROMOS DISCOUNTS</b>	<b>4,040</b>	<b>100.0%</b>	<b>17,675.3</b>	<b>100.0%</b>	<b>4.4</b>	<b>\$655.76</b>		
	<b>NET GRAND TOTAL ALL SERVICES</b>	<b>4,040</b>	<b>100.0%</b>	<b>17,675.3</b>	<b>100.0%</b>	<b>4.4</b>	<b>\$5,901.80</b>	<b>\$0.3339</b>	
	<b>TOTAL # ACCOUNTS</b>	<b>7</b>							

At a glance information for all usage type totals.

Identifies your costs based on calling activity at all locations.

**SUMMARY REPORT BY NUMBER**

A summary of usage information organized by phone number for outbound calls, by toll-free (800/888) number for inbound calls, and by other services (such as directory assistance and conference calls). Can also be sorted by Account Code (see Summary by Account Code Report).

**INTERNAL ACTIVITY:** If costs are allocated by department or location, the outbound call summary can provide information about each source of activity.

**MARKETING INFORMATION:** If incoming toll-free numbers are allocated by product or service, or by referral source (advertising vs. direct mail), the report can provide invaluable marketing feedback.

SUMMARY REPORT BY NUMBER						
OUTBOUND	NUMBER/NAME	CALLS	MINUTES	COST	% COST OF TOTAL CALL TYPE	% COST OF TOTAL ACCOUNT
	614-444-5338	62	230.2	\$89.18	14.4%	5.8%
	614-444-5342	140	490.9	\$155.17	25.0%	10.1%
	614-444-5344	101	437.6	\$137.53	22.2%	9.0%
	614-444-8680	3	9.5	\$1.92	0.3%	0.1%
	614-444-8681 F	45	128.1	\$52.10	8.4%	3.4%
	<b>TOTAL OUTBOUND</b>	<b>458</b>	<b>1,600.7</b>	<b>\$619.86</b>	<b>100.0%</b>	<b>40.4%</b>
	<b>800</b>					
	800-444-1937	306	\$1,430.4	\$297.43	76.9%	19.4%
	800-444-1937 18	26	68.2	\$89.41	23.1%	5.8%
	<b>TOTAL 800</b>	<b>322</b>	<b>1,498.6</b>	<b>\$386.84</b>	<b>100.0%</b>	<b>25.2%</b>
	<b>CALLING CARD</b>					
	9222222	48	295.5	\$179.06	58.7%	11.7%
	9222222 I	14	48.0	\$125.98	41.3%	8.2%
	<b>TOTAL CALLING CARD</b>	<b>62</b>	<b>343.5</b>	<b>\$305.04</b>	<b>100.0%</b>	<b>19.9%</b>
	<b>OTHER SERVICES</b>					
	CONFERENCE CALL	1	397.0	\$218.35	97.8%	14.2%
	DIRECTORY ASSISTANCE	6	6.0	\$4.80	2.2%	0.3%
	<b>TOTAL OTHER SERVICES</b>	<b>7</b>	<b>403.0</b>	<b>\$223.15</b>	<b>100.0%</b>	<b>14.5%</b>
	<b>ACCOUNT TOTAL</b>	<b>869</b>	<b>3,645.8</b>	<b>\$1,534.89</b>	<b>100.0%</b>	<b>100.0%</b>
	F = FAX					
	I = International					
	Origination - Passport Call					
	18 = International 800					
	D = DEDICATED					

Lets you know where your long distance dollars are working for your business.

Domestic and International identified for easy review.

Total costs may not reflect actual costs on rate sheets. Some reports represent a "snap shot" of totals and may not show all actual data.

**SUMMARY REPORT BY ACCOUNT CODE**

A summary of all long distance costs sorted by account code. Account codes are categorized by outbound, toll-free, and calling card calls, as well as other services. Total costs for each account code are also calculated.

**COST ACCOUNTING:** Ideal for assigning long distance costs to operating or cost centers, to client accounts, to specific projects or contracts, or to any cost accounting scheme that makes sense for your business.

SUMMARY REPORT BY ACCOUNT CODE						
ACCOUNT CODE	CALL TYPE	NAME/NUMBER	CALLS	MINUTES	COST	
1547 ANDREWS, JENNIFER	OUTBND	BUSINESS LINES	10	52.9	\$18.51	
	800	800-444-1937	12	45.6	\$13.77	
	CCARD	922222	4	12.4	\$6.29	
	OTHER	CONF. CALL	2	2.0	\$2.25	
<b>ACCOUNT CODE TOTAL</b>			<b>28</b>	<b>112.9</b>	<b>\$40.82</b> (2.7% OF TOTAL COSTS)	
1553 LAWSON, KELLY	OUTBND	BUSINESS LINES	36	99.4	\$29.70	
		614-444-8681 F	9	20.6	\$5.67	
	800	800-444-1937	16	51.2	\$15.47	
	CCARD	822222	10	31.1	\$15.77	
		922222 I	2	26.2	\$44.17	
<b>ACCOUNT CODE TOTAL</b>			<b>73</b>	<b>226.5</b>	<b>\$110.78</b> (7.2% OF TOTAL COSTS)	
4326 BANKS, TODD	OUTBND	BUSINESS LINES	33	83.7	\$29.96	
	800	800-444-1937	22	37.0	\$11.18	
<b>ACCOUNT CODE TOTAL</b>			<b>55</b>	<b>120.7</b>	<b>\$41.14</b> (2.7% OF TOTAL COSTS)	
4709 GOLDSTEIN, MARK	OUTBND	BUSINESS LINES	47	116.1	\$29.76	
		613-444-6165 F	15	50.9	\$16.96	
	800	800-444-1937	19	60.9	\$18.36	
	CCARD	922222	11	31.6	\$16.02	
			1	1.0	\$1.13	
<b>ACCOUNT CODE TOTAL</b>			<b>93</b>	<b>260.5</b>	<b>\$82.23</b> (5.4% OF TOTAL COSTS)	
ACCOUNT SUMMARY						
			CALLS	MINUTES	COST BEFORE VOLUME DISCOUNTS	% OF TOTAL COST
OUTBOUND (OUTBND)			458	1,600.7	\$619.86	40.4%
800 (800)			332	1,498.6	\$336.84	21.9%
CALLING CARD (CCARD)			62	343.5	\$305.04	19.9%
OTHER SERVICES (OTHER)			7	403.0	\$223.15	14.5%
<b>TOTAL ALL SERVICES</b>			<b>859</b>	<b>3,845.8</b>	<b>\$1,534.89</b>	<b>100.0%</b>
Business Lines = Includes All Outbound Office Usage F = Fax I = International Origination-Passport Call						

You can identify different types of calls (outbound, toll-free, calling card, conference calls, etc.) by account code to track calling patterns.

**TOP 20 MOST FREQUENTLY CALLED NUMBERS**

This report provides information about the most frequently called numbers according to the type of service: Outbound, Toll-Free, and Calling Card.

**COST CONTROL:** High incidents of calling to specific numbers could be evidence of long distance abuse.

TOP 20 MOST FREQUENTLY CALLED NUMBERS - OUTBOUND						
MOST FREQUENTLY CALLED NUMBERS	LOCATION		CALLS	MINUTES	COST BEFORE VOLUME DISCOUNTS	AVERAGE CALL LENGTH
404-444-9646	ALPHARETTA	GA	14	29.8	\$6.05	2.1
44-713515555	UK G BRITAIN		10	38.7	\$30.60	3.9
416-444-2841	TORONTO	ON	10	38.8	\$14.77	3.7
313-444-9857	WARREN	MI	9	32.4	\$63.87	3.6
404-444-8600	ALPHARETTA	GA	7	22.9	\$4.63	3.3
58-226555555	VENEZUELA		6	9.9	\$14.54	1.7
214-444-5213	FARMESBRCH	TX	5	40.7	\$7.17	8.1

Information includes average call length to help in identifying inefficient or misused long distance.

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**INVOICE/REMITTANCE**

Shows all your communications activities at a glance: all your monthly charges and credits are clearly summarized on one piece of paper.

**PLANNING/BUDGETING:**

Keep your monthly invoices close at hand for easy, convenient month-to-month comparisons (just one piece of paper every month).



**CABLE & WIRELESS, INC.**  
**BUSINESS FIRST**

XYZ COMPANY  
ATTN: JANE DOE  
5775-D GLENRIDGE DR. STE 100  
ATLANTA, GA 30328-9999

Now you can track unanswered toll-free calls with new incomplete call reporting! Call 1-800-486-8686 to order today!

ACCOUNT: EXX9999999  
INVOICE DATE: APR 24, 1997  
24

For Billing Inquiries:  
Call: 1-800-486-8686  
Write: Cable & Wireless, Inc.  
Customer Service  
46020 Manekin Plaza  
Sterling, VA 20166

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**INVOICE/REMITTANCE**

<b>CURRENT CHARGES</b>	
Usage Costs	\$32,551.70
Month End Discounts	\$13,116.72 CR
Recurring Charges	\$850.00
Non-Recurring Charges	\$0.00
Taxes and Surcharges	\$608.48
<b>TOTAL CURRENT CHARGES</b>	<b>\$20,893.46</b>
<b>PREVIOUS BALANCE</b>	
Previous Balance Forward	\$20,679.97
Payment Received	\$20,679.97 CR
<b>TOTAL PREVIOUS BALANCE</b>	<b>\$0.00</b>
<b>TOTAL AMOUNT DUE</b>	<b>\$20,893.46</b>

Stay informed of key service changes

The quickest way to your bottom line.

**LONG CALL REPORT**

Available separately for out-bound and toll-free calls.

**COST CONTROL:** Long call reports, organized by originating number or by employee/project account codes, are very useful in spotting excessive long distance costs and possible misuse of your long distance service.

LONG CALL REPORT						
LONGCALL = 20 LONGEST CALLS						
TERMINATION NUMBER	LOCATION	DATE	TIME	CALL LENGTH	COST BEFORE VOLUME DISCOUNTS	
214-444-5213 CODE: 6407	FARMESBRCH. TX	12/27		2:23 PM	59.1	\$ 10.40
415-444-7770 CODE: 5821	SAN FRAN. CA	12/20	CODE NAME: STEPHENS, ANGELA	2:19 PM	58.6	\$ 10.31
214-444-5111 CODE: 6465	FARMESBRCH. TX	12/25	CODE NAME: NICHOLS, ANNE	9:45 AM	57.7	\$ 10.16
614-444-1820 CODE: 5210	COLUMBUS, OH	12/20	CODE NAME: WEINSTEIN, MARK	1:38 PM	38.6	\$ 9.97 *
516-444-5943 CODE: 6268	GRAND RPDS, MI	12/27	CODE NAME: KING, STEPHANIE	10:25 AM	34.0	\$ 9.95 *
214-444-5230 CODE: 5246	FARMESBRCH. TX	12/4	CODE NAME: RAMAS, MARIO	11:48 AM	30.1	\$ 6.62
			CODE NAME: LINDSTROM, DAVID			

\* = CALLING CARD CALLS

Complete information about each call helps pinpoint problems.

Total costs may not reflect actual costs on rate sheets. Some reports represent a "snap shot" of totals and may not show all actual data.

**CALL DETAIL REPORT**

Complete details for every call included in your invoice. This report is available in several different formats to deliver the information you need.

**COST CONTROL:** Answers all questions about any specific calls or charges — for billing back to clients, for example.

Different formats deliver a variety of useful information:

- **OUTBOUND TERMINATION** format tells you where employees are calling.

- **TOLL-FREE ORIGATION** format tells you quickly where customers are calling from.

- **CALLING CARD FORMAT** details both origination and termination for all calls made with company calling cards.

- **ENHANCED CARD SERVICES** breaks down optional feature activity such as Quick Conference, Fax Mail Delivery, etc.

CALL DETAIL REPORT						
OUTBOUND						
<b>ORIGINATING NUMBER: 614-444-8681 F</b>						
DATE	TIME	TERMINATING NUMBER	TERMINATING LOCATION		MINUTES	COST
12/17	6:20:26 PM	210-444-4905	BROWNSVIL TX		2.5	\$ .37
12/17	6:23:17 PM	210-444-0002	BLOONMFIELD NJ		2.5	\$ .37

Fax activity clearly marked

CALL DETAIL REPORT						
800						
800 NUMBER: 800-444-1937						
ROUTING NUMBER: 614-444-1820			ROUTING LOCATION: COLUMBUS, OH			
DATE	TIME	ORIGINATING NUMBER	ORIGINATING LOCATION		MINUTES	COST
12/3	9:51:09 AM	203-444-2857	STAMFORD CT		4.2	\$ .85
12/3	10:48:16 AM	313-444-2212	DETROIT MI		4.0	\$ .80

CALL DETAIL REPORT							
CALLING CARD							
<b>CALLING CARD CODE: 22*</b>							
ORIGINATING			TERMINATING				
DATE	TIME	NUMBER	LOCATION	NUMBER	LOCATION	MINUTES	COST
12/1	2:08:19 PM	606-444-8001	LEXINGTON KY	312-444-2355	CHICAGO IL	5.5	\$1.30
12/2	5:06:31 PM	608-444-9820	MADISON WI	919-444-5275	GREENSBORO NC	6.5	\$1.51

CALL DETAIL REPORT							
<b>ENHANCED CARD SERVICES</b>							
CALLING CARD NAME: JANE DOE			MAILBOX ACTIVITY				
			<b>TYPE OF ACTIVITY</b>	<b>CALLS</b>	<b>MINUTES</b>	<b>COST</b>	
TOTAL MAILBOX ACTIVITY			VOICE MESSAGES RECEIVED	7	7.4	\$3.08	
				7 calls	7.4	\$3.08	
CALLING CARD NAME: JOHN SMITH			QUICK CONFERENCE				
CONFERENCE			NUMBER OF CONFERENCE				
ID	DATE	TIME			MINUTES	COST	
6DA1WMBB6	04/02/97	02:55:50PM	2		51.7	\$21.55	
FAX MESSAGE DELIVERY							
DATE	TIME	TERMINATING NUMBER	LOCATION	ACTIVITY NO	NUMBER OF PAGES	MINUTES	COST
04/10/97	03:25:38PM	703-734-8671	FLS CHURCH	7xfXbcdnH	2	1.0	3.42
MAILBOX ACTIVITY							
			<b>TYPE OF ACTIVITY</b>	<b>CALLS</b>	<b>MINUTES</b>	<b>COST</b>	
TOTAL MAILBOX ACTIVITY			ADMINISTRATION	4	3.5	\$1.59	
			FAX MESSAGES RECEIVED	1	1.5	\$ .63	
				5 calls	5.3 MINS	\$2.22	

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**Your Cable & Wireless representative can help you build your Intelligent Bill from these and other summaries and reports. Every month you'll receive the information you need most, in the format you find most accessible.**