

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

In the Matter of)	
)	
Numbering Resource Optimization)	CC Docket No. 99-200
)	
Review of Public Information Collection, Numbering Utilization and Compliance Audit Program, pursuant to the Paperwork Reduction Act)	OMB Control No. 3060-0997
)	
To: Judy E. Boley Room 1-C804		

COMMENTS

Verizon Wireless submits these comments regarding the Numbering Utilization and Compliance Audit Program in response to the *Notice of Public Information Collection(s) Being Reviewed by the Federal Communications Commission for Extension Under Delegated Authority* published in the Federal Register.¹ The Commission has proposed an exhaustive Audit Program, consisting of a Standard Data Request form (that requires carriers to respond to *nineteen* different information requests), an Internal Control Questionnaire, and a *seventy-five* step audit analysis of carriers' resources.² The Commission has failed to demonstrate the need for its proposed audit procedures and has severely underestimated the related reporting and paperwork burdens. Accordingly, the Audit Program should be suspended until the Commission reduces the paperwork burden on carriers.

¹ 67 Fed. Reg. 2658 (January 18, 2002) (*Notice*).

² See *Public Notice*, Common Carrier Bureau Seeks Comment on Numbering Audit Program, CC Docket Nos. 96-98 and 99-200, January 15, 2002.

The FCC began to focus on number conservation and optimization several years ago to avoid, or at least forestall, exhaustion of the North American Numbering Plan (“NANP”). This effort resulted in a panoply of regulations governing how telecommunications providers receive, manage, and utilize numbering resources.³ The FCC’s regulatory arsenal for dealing with NANP exhaust includes, among other things: reclamation of unused resources under certain conditions; thousand block numbering pooling (“TBNP”) (which allows carriers to share a 10,000 block of numbers and avoids stranding numbers in carriers’ inventories); sequential numbering practices (which conserve uncontaminated numbering blocks for TBNP); semi-annual reporting of numbering resource utilization and forecasts (“NRUF”) to the North American Numbering Plan Administrator (“NANPA”); tightened restrictions on what showing carriers must make to receive additional growth codes and initial codes; and a stringent utilization threshold⁴ for determining efficiency in a given rate center and whether applications for new codes are justified. The industry has responded to many existing paperwork and other requirements, and all indications are that number resource

³ See *Numbering Resource Optimization, Report and Order and Further Notice of Proposed Rulemaking*, 15 FCC Rcd. 7574 (2000) (“*First NRO Order*”). See, *Numbering Resource Optimization, Second Report and order, Order on Reconsideration in CC Docket No. 96-98 and CC Docket No. 99-200, and Second Further Notice of Proposed Rulemaking in CC Docket No. 99-200*, 16 FCC Rcd. 306 (2000); *Numbering Resource Optimization, Third Report and Order and Second Order on Reconsideration in CC Docket No. 96-98 and CC Docket No. 99-200*, 17 FCC Rcd. 252 (2001).

⁴ The FCC defined several primary, uniform numbering status categories for reporting NRUF data and for calculating the utilization threshold: Aging, Reserved, Administrative, Assigned, Intermediate, and Available. The FCC determined in the *First NRO Order* that utilization in a given geographic area must be calculated by dividing all Assigned numbers by the total numbering resources assigned to the carrier in that geographic area and multiplying the result by 100. The utilization threshold required to receive additional numbers began at 60% and shall increase each year until it reaches 75% in 2004.

utilization has greatly improved,⁵ while at the same time, demand for numbering resources has declined dramatically.

Despite these developments (which justify *less* regulation), the Commission now seeks to implement an *additional* layer of regulation, in the form of burdensome numbering resource audits. The potential benefits to competition from number conservation must not be eroded by an overly burdensome audit regime. The Audit Program proposed by the Commission would unnecessarily tax carrier resources to achieve few, if any, marginal conservation gains.

The *Notice* requested comments concerning: (1) whether the proposed form collection of information is necessary for the proper performance of the Commission, including whether the information will have practical utility; (2) the accuracy of the Commission's burden estimate; (3) ways to enhance the quality, utility, and clarity of the information collected; and (4) ways to minimize the burden of the collection of information on the respondents, including the use of automated collection techniques or other forms of information technology.⁶ These comments address each inquiry.⁷

Necessity for Proper Performance/Practical Utility. Under the Paperwork Reduction Act ("PRA"), the FCC must minimize the paperwork burden resulting from

⁵ See *News*, FCC Releases Telephone Numbering Resource Utilization Report, Numbering Resource Utilization in the United States Shows Improvement, November 13, 2001.

⁶ *Notice* at 2658.

⁷ Verizon Wireless expressly incorporates its comments on the proposed Audit Program filed with the Common Carrier Bureau in CC Docket Nos. 96-98 and 99-200 on February 15, 2002. Those comments go into further detail regarding specific issues of concern or deficiencies associated with the internal control questionnaire and the standard data request form. See Attachment A.

the collection of information by or for the federal government.⁸ In addition, the Office of Management and Budget's ("OMB") implementing regulations require a federal agency to demonstrate that it has "taken every reasonable step to ensure that the proposed collection of information: (i) [i]s the least burdensome necessary for the proper functioning of the agency's functions to comply with legal requirements and achieve program objectives; (ii) [i]s not duplicative of information otherwise accessible to the agency; and (iii) [h]as practical utility."⁹

The stated purpose of the Audit Program is to ensure efficient number resource management consistent with the Commission's numbering rules and to validate the NRUF data reported semi-annually to the NANPA.¹⁰ The FCC has failed to develop narrowly tailored procedures that will minimize carrier burden and expense as much as possible while achieving the intended result.

Accuracy of the Burden Estimate. Based on first-hand experience with a numbering audit conducted by the California Public Utilities Commission ("CPUC") last year for the 909 NPA, and the scope of information sought under the proposed federal Audit Program, Verizon Wireless believes that the FCC has grossly underestimated the burden that will be imposed on audited carriers. The *Notice* estimated that each audited carrier will spend an average of 33 hours generating responses. Verizon Wireless's experience proves that this estimate seriously understates the burden from this program. Verizon Wireless employees spent approximately 164 hours preparing for and participating in the California Commission's audit of numbering resources for a single

⁸ Paperwork Reduction Act, 44 U.S.C. § 3501 *et seq.*

⁹ 5 C.F.R. § 1320.5(d)(1).

¹⁰ *See Notice.*

NPA, and 14 hours in post audit wrap-up tasks. Additional expenses were incurred for hours spent by outside counsel during the CPUC audit.

The FCC's estimate of the annualized total cost burden for the 25 audits is unquestionably low. The *Federal Register Notice* identified an estimated annual reporting and record keeping cost burden of \$0. The FCC provided another estimate of \$41,250 as the total annual cost for all 25 audits (825 total hours times \$50 per hour – which means an estimate of only \$1650 per audit) in its application to the OMB for temporary emergency approval of the Audit Program.¹¹ This amount is unsupportable.

There are both explicit and opportunity costs associated with complying with an audit of the scope fashioned by the FCC. These costs are potentially limitless because the FCC has not specified the scope, duration or potential location of the audit. Carriers will need to divert existing staff to maintain records commensurate with the type of information requested in the FCC's internal control questionnaire and/or hire and train additional staff for this purpose. Additionally, carriers will need to pay for travel expenses, outside counsel, and possibly consultants to prepare for an audit. The audit procedures contemplate that carriers will have elaborate methods and procedures and training documents, all of which will need to be created and maintained in order to achieve a passing audit grade. Already, the NBANC reports outside auditor expenses totaling in excess of \$166,000 for the first four audits being performed by Arthur Anderson and KPMG under the FCC's Audit Program.¹²

¹¹ Letter and attachments from Judy E. Boley, Performance Evaluation and Records Management, FCC, to John D. Graham, Administrator, Office of Information and Regulatory Affairs, OMB, dated October 18, 2001.

¹² The FCC obtained emergency temporary authority from the Office of Management and Budget ("OMB") for the Audit Program last November. Arthur

These outside auditor costs (which will be passed onto the industry through the NBANC) alone exceed the annual estimated industry burden of \$41,250. Third party auditor costs will increase dramatically as the additional audits commence, particularly for audits of larger carriers with hundreds or thousands of numbering blocks. Individual carriers will be forced to bear an increasingly large pro-rata share of the administrative costs of the Audit Program, plus any carrier-specific costs attributable to audits of their numbers. None of these costs, however, are mentioned in the FCC's analysis of the burden on carriers. The Commission clearly has understated the burden to carriers, both in terms of man-hours and expenses, for the proposed federal Audit Program, and thus has failed to discharge its statutory burden under the PRA.

Ways to Enhance the Audit Program. The Audit Program can be streamlined considerably, while still maintaining its deterrence and compliance objectives. Verizon Wireless expressly incorporates and attaches its earlier audit comments filed with the Commission in docket numbers 96-98 and 99-200 for proposed enhancements and improvements.

Ways to Minimize the Information Collection Burden. The FCC can achieve its goals and reap practical utility from the Audit Program with significantly reduced information requests, questions, and audit analysis.

Specifically, the procedures for random audits can and should be streamlined by focusing solely on Assigned numbers and total numbers to determine if carriers are under-utilizing numbering resources. Inquiries about the other numbering status

Andersen has issued a purchase order to NBANC for \$71, 616 plus travel for auditing two small firms: Sprint United Telephone Co. of the Carolinas and American Cellular Corp. Similarly, KPMG is charging \$94,920 to audit IdeaOne Telecom of Fargo, ND and Range Corporation of Marquette, MI. *See* Attachment B for documents from NBANC.

categories can safely be reserved for examination during for-cause audits without reducing the utility of random audits. Because holding numbers in the other number status categories actually impedes a carrier's ability to obtain additional numbering resources (based on the FCC's utilization threshold requirement described above in footnote 4), carriers have no incentive to intentionally or otherwise improperly hoard numbers in other status categories. The operation of the utilization threshold discourages such behavior. The FCC should recognize this incentive in crafting its auditing procedures.

By limiting random audits to reviewing the use of Assigned numbers and total numbers, an auditor can determine whether numbers are used efficiently and whether NRUF reports are depicting utilization and forecasts accurately, without unduly burdening carriers. In so doing, the Commission can reduce the number of data requests significantly and narrow the scope of the internal control questionnaire. This will have a direct impact on the number of hours carriers will have to devote to preparing for and participating in an audit and will lower the costs of such activities.

If a carrier is using other number status categories improperly, poor utilization will be reflected in the semi-annual NRUF reports and any applications for additional codes that NANPA analyzes. NANPA and the auditor can work together to determine whether there is a basis for imposing a for-cause audit based upon utilization data from NRUF, information provided on code applications for additional resources, NANPA's independent analysis of number utilization for a particular area and local exchange routing guide (LERG™) assignments, and actual inventory levels for assigned numbers as compared to total numbers obtained during a random audit. The Commission must

further consider this alternative approach in order to discharge its obligation to ensure that the burden “[i]s the least burdensome necessary for the proper functioning of the agency’s functions to comply with legal requirements and achieve program objectives.”¹³

Conclusion. The practical utility of an Audit Program does not justify the excessive audit procedures proposed by the FCC. Unless and until the FCC complies with its obligations under the PRA and OMB regulations by streamlining the Audit Program to reduce the burden on carriers,¹⁴ the Audit Program should be suspended.

Respectfully submitted,

VERIZON WIRELESS

By: John T. Scott, III

John T. Scott, III
Vice President and Deputy General
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March 19, 2002

¹³ 5 C.F.R. § 1320.5(d)(1).

¹⁴ See PRA; 5 C.F.R. § 1320.5(d)(1).

Certificate of Service

I hereby certify that on this 19th day of March copies of the foregoing "Comments" in CC Docket 99-200 were sent by first class mail to the following party:

John D. Graham, Administrator
Office of Information and Regulatory Affairs
Office of Management and Budget
Washington, DC 20503

A handwritten signature in black ink that reads "Sarah E. Weisman". The signature is written in a cursive style and is positioned above a horizontal line.

Sarah E. Weisman

**Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554**

In the Matter of
Implementation of the Local Competition
Provisions of the Telecommunications Act of
1996

Numbering Resource Optimization

CC Docket No. 96-98

CC Docket No. 99-200

COMMENTS OF VERIZON WIRELESS

Verizon Wireless submits these comments in regard to the FCC's proposed random audit procedures. While Verizon Wireless recognizes the importance of ensuring that carriers comply with the Commission's numbering resource administration rules, the proposed procedures impose many expensive and burdensome "process-oriented" requirements that are neither necessary, due to the availability of objective NRUF data, nor justified, due to the lack of any prior evidence of wrong-doing by the audited carrier.

The proposed audit procedures would require carriers to provide significant amounts of information about numbering categories (*i.e.*, Aging, Administrative, Intermediate and Reserved) that have no impact on a carrier's ability to be assigned additional number blocks. Given the underlying rationale for random audits to "preserve the nation's numbering resources,"¹ and the Commission's stringent fill rate pre-requisite for assignment of additional NXX codes or number blocks, the only category of numbers that need be audited in order to deter excessive number

¹ See Federal Register, Nov. 16, 2002 at 57717 (Public Information Collections Approved by OMB).

allocations is the “Assigned” number category. Verizon Wireless believes that by streamlining the proposed random audit procedures to focus on Assigned numbers and objective measures, instead of unnecessary process-oriented requirements, the Commission could achieve a more reasonable balance between the costs and potential benefits of a random audit process. In order to ensure that the proper balance of costs and benefits is achieved, Verizon Wireless recommends that the Commission review the cost-effectiveness of the audit program after its first year of application.

A. In Order to Comply with the Proposed Audit Procedures, Carriers Will Need to Expend Significant Amounts of Staff and Financial Resources

According to the Commission’s Public Information Collection filing with the Office of Management and Budget, the FCC has estimated that the annual reporting and record keeping cost burden of complying with these procedures would be \$0² and that each carrier could respond to an audit in an average of 33 hours.³ Based on Verizon Wireless’ recent experience with an audit conducted by the California Public Utility Commission of the 909 NPA, there is a strong likelihood that compliance with the proposed audit procedures will require far greater resource expenditures than anticipated by the Commission.

The proposed audit procedures require carriers to respond to nineteen different information requests⁴ and for auditors to undertake a seventy-five step analysis of a carrier’s resources⁵, along with an Internal Control Questionnaire.⁶ Compiling the requested information

² See Federal Register, Jan. 11, 2002, Notice of Public Information Collections Being Reviewed by the Federal Communications Commission for Extension Under Delegated Authority.

³ *Id.*

⁴ See proposed Attachment 1: Standard Data Request.

⁵ See proposed Appendix A: Numbering Audit Program.

and meeting with auditors to answer questions will take significant staff resources, well beyond 33 staff hours. The California audit experience is instructive. Verizon Wireless estimates that it dedicated approximately 164 technical staff hours to respond to the California auditor's requests, including four straight days of in-person document review and questioning.⁷ Given the potential for sanctions through enforcement actions or number withholding, and the need for frequent legal interpretations of the FCC's numbering rules and categories, Verizon Wireless assigned legal counsel to participate in the audit process (accounting for approximately 80 hours of legal assistance), along with multiple network personnel. Beyond the week of data collection, review and interviews, Verizon Wireless dedicated additional resources to reviewing the initial audit findings and responding to inquiries that grew out of the initial investigation (approximately 22 hours). Verizon Wireless "passed" the 909 audit, with results demonstrating highly efficient number utilization and a serious need for NPA relief in the 909 NPA.⁸ Unfortunately, while Verizon Wireless expended valuable staff resources that could have deployed more effectively in administering our numbering resources and preparing for conservation measures, (such as thousands-block number pooling), it did not gain any numbering relief from the audit findings (NXX codes are still be rationed at severely restricted levels in the 909 NPA).

If the Commission proceeds with undertaking twenty-five random audits per year, it should do so with full acknowledgment of the actual costs that carriers will bear in order to

⁶ See proposed Attachment 2: Internal Control Questionnaire.

⁷ Verizon Wireless is concerned about the implication from Line 34 that auditors may reach out to multiple employees to complete an audit, including company sales representatives. The FCC should minimize interruption with competitive business operations when conducting a random audit, particularly when there is no evidence of prior wrong-doing by the company.

⁸ See Audit Report on the 909 Area Code (Redacted Version), California Public Utilities Commission Telecommunications Division. R 95-04-043. December 21, 2001.

comply. Given the competing demands for carrier resources, the Commission should aim to tailor its audits to collect only information that is absolutely necessary to advance the cause of efficient number administration and number conservation.

B. The Commission Should Focus Random Audits on Carriers' Use of "Assigned" Numbers.

One way to streamline the audit process significantly, and thereby decrease the cost of compliance, is to focus the audit on investigating only numbers that carriers have designated as "Assigned." While carriers are required to categorize their number inventories into six categories (Available, Assigned, Aging, Intermediate, Reserved and Administrative), only the Assigned category has any bearing on a carrier's ability to gain access to additional numbering resources. Carriers, including Verizon Wireless, advocated in comments to the various Numbering Resource Optimization NPRMs that numbers legitimately held in Aging, Administrative, Reserved and Intermediate categories should be counted as "unavailable" for purposes of qualifying for additional numbering resources. However, the Commission disagreed with that approach and instead has set a stringent fill rate requirement based solely on Assigned numbers. Consequently, it is in carriers' best interests to manage their Aging, Administrative, Reserved and Intermediate numbers as efficiently as possible. If carriers squander resources in these categories, they will not qualify for additional numbering resources when they need them to meet legitimate customer demands. Carriers must demonstrate a 60% fill rate (based on Assigned numbers) before qualifying for a new block of numbers.⁹ Given this restrictive, objective fill rate requirement, the FCC need only audit the Assigned category to ensure that carriers are not gaining pre-mature access to additional number resources. By tailoring random

⁹ The utilization rate requirement increases to 65% on June 30, 2002.

audits to test only Assigned numbers, one-third of the proposed seventy-five step auditing process could be eliminated.

C. The Proposed Audit Procedures Are Too Focused on Process.

A significant portion of the audit questions relate to methods and procedures that the FCC apparently believes are necessary to ensure compliance with the rules, but that are not required anywhere in the FCC's numbering orders. For example, there is no requirement in the FCC's rules that a carrier implement "security measures for accessing its numbering resources" or that "management [be] briefed at least annually on compliance with numbering requirements." The proposed procedures do not delineate the possible penalties for a finding of non-compliance with these or any of the other process requirements. Given the availability of objective evidence through semi-annual numbering reports (NRUF) there is little justification to examine the underlying methods and procedures that carriers have taken to ensure compliance with the number administration rules. At a minimum, process-oriented requirements should be deployed only as corrective measures after the Commission has found a carrier to be in non-compliance with its objective compliance standards.

D. If the Proposed Procedures Are Retained, A Number of Provisions Should Be Clarified or Amended.

If retained, a number of the proposed procedures should be revised. First, the proposed procedures include references to terms and requirements that are defined differently in the Commission's rules.

- Line 24 and Line 25 refer to "numbers suspended for non-payment" and "permanently disconnected" numbers, although neither of these categories is defined in the FCC's rules, nor are carriers required to monitor these categories of numbers.

- Line 38 directs the auditor to “obtain a sample of reserved numbers and document whether there is a contract indicating a specific end-user(s) and if the reserved numbers had been held for less than 180 days.” There is no requirement in the rules that there must be “a contract” for reserved numbers. Reserved numbers can be held legitimately “at the request of specific end users or customers.”¹⁰
- Line 55 requires an auditor to compare the utilization rate reported on the MTE with the utilization rate reported on the last NRUF report. However, these two rates will most likely be calculated on two different dates, and are unlikely to match. Additionally, the utilization percentage on the MTE worksheet is calculated based on total numbering resources in the rate center, while the utilization percentage on the NRUF is calculated at a per thousand block level.
- Lines 57 through 59 seek information about the carrier’s procedures for reclaiming numbers. Carriers do not reclaim numbers. NANPA and state commissions are responsible for reclamation.¹¹

Second, the Commission should ensure that carriers are provided sufficient time to respond to the audit notice and data requests. The proposed Standard Data Request does not identify a response period. Verizon Wireless recommends that if the proposed audit provisions are retained, at least 30 days should be allowed for carriers to respond to the Standard Data Request.

¹⁰ 47 C.F.R. § 52.15(f)(1)(vi).

¹¹ 47 C.F.R. § 52.15(i).

Third, the Commission should clarify the possible scope of a random audit. For example, will the audit be limited to an OCN, a state, an NPA, a thousands-block or a license area? If non-compliance is found, will the penalties (such as number withholding) be limited to the area that was audited or will sample findings be used to draw conclusions about overall company compliance? The Commission also should clarify the permissible sample size for an audit. Verizon Wireless does not believe it should be subject to a sample based upon its percentage of NXX-codes, since that could entail reviewing a very large number of NXX codes (at considerable expense), again with no prior evidence of wrong-doing.

Fourth, carriers need to be given ample opportunity to review draft audit findings and Commission comments. Lines 72-74 provide the carrier and the Commission with an opportunity to review the draft audit report and to provide comments to the auditor. Verizon Wireless believes that carriers should have an opportunity to review the Commission's comments before the final audit is submitted and that both the Commission's and the carrier's comments should be attached to the audit report. Additionally, given the proprietary nature of carriers' operations (relating to customer counts, *etc.*), the Commission should delineate procedures to ensure confidential treatment of any proprietary information contained in an auditor's report.

E. Conclusion

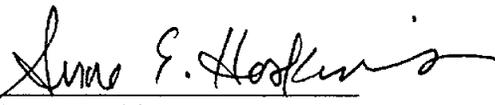
Verizon Wireless supports the Commission's efforts to promote efficient number utilization and to preserve the life of the North American Numbering Plan. However, as outlined above, Verizon Wireless believes that the proposed procedures will be far more costly and burdensome to implement than assumed by the FCC, and as a result, will drain company resources that could be put to much better use. Verizon Wireless respectfully asks the

Commission to tailor its random audit procedures to focus more upon objective measures, and particularly upon the use of Assigned numbers by carriers.

Respectfully submitted,

VERIZON WIRELESS

John T. Scott, III
Vice President and Deputy General
Counsel – Regulatory Law

By: 

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Dated: February 15, 2002

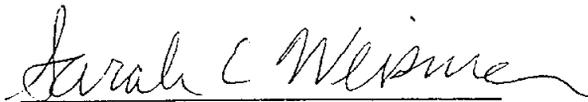
Certificate of Service

I hereby certify that on this 15th day of February copies of the foregoing "Comments of Verizon Wireless" in CC dockets 99-200 and 96-98 were sent by hand delivery to the following parties:

Peter Young
Common Carrier Bureau
Federal Communications Commission
445 12th Street, NW – Room 6C-320
Washington, DC 20554

Diana Lee
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Federal Communications Commission
445 12th Street, NW – Room 6C-326
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Qualex International
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445 12th Street, NW – Room CY-B402
Washington, DC 20554


Sarah E. Weisman
Sarah E. Weisman



Federal Communications Commission
Washington, D.C. 20554

February 28, 2002

Ms. Maripat Brennan
NBANC
80 S. Jefferson Road
Whippany, NJ 07981

Dear Ms. Brennan:

This letter will serve as notification that the Federal Communications Commission (FCC) has selected two firms to perform NRO audits. The firms are Arthur Andersen and KPMG. These firms were selected to participate in a basic ordering agreement (BOA) under the auspices of the GSA Schedule for auditing services. The first two audits have been placed with Arthur Andersen and performance began on February 25, 2002. The firms to be audited are IdeaOne Telecom of Fargo, ND and Range Corporation of Marquette, MI. Also attached is the no cost purchase order form that tells Andersen that payment will come from NBANC. The cost of the first two audits is \$71,616.00 plus travel expenses. Invoices will be processed for payment authorization in the Common Carrier Bureau by Anthony Dale through our Accounts Processing Branch here in the Commission.

Two additional audits are pending with KPMG and I will notify you separately of that cost when finalized.

Also, NBANC should set aside an additional \$10,000 for expenditures against the original engagement of Mitre for assistance in the Thousands Block Pooling contract. A copy of that modification will be forwarded to you.

If you have any questions on this matter, please feel free to contact me on 202-418-0933 or moekey@fcc.gov.

Sincerely,

A handwritten signature in cursive script that reads "Mark W. Oakey".

Mark W. Oakey
Contracting Officer

ORDER FOR SUPPLIES OR SERVICES

PAGE 1 OF 4 PAGES

IMPORTANT: Mark all packages and papers with contract and/or order numbers.

1. DATE OF ORDER 02/28/2002		2. CONTRACT NO. (if any) GS23F8118H		6. SHIP TO:	
3. ORDER NO. PUR02000359		4. REQUISITION/REFERENCE NO. CCB02000002		a. NAME OF CONSIGNEE No Shipping Information	
5. ISSUING OFFICE (Address correspondence to) FCC /Contracts and Purchasing Center 445 12th St., SW Washington DC 20564				b. STREET ADDRESS	
7. TO:		c. CITY		d. STATE	e. ZIP CODE
a. NAME OF CONTRACTOR				f. SHIP VIA	
b. COMPANY NAME Arthur Andersen, LLP				8. TYPE OF ORDER	
c. STREET ADDRESS 1345 Ave. of the Americas, Attn.: Joseph Loscalzo				<input type="checkbox"/> a. PURCHASE <input checked="" type="checkbox"/> b. DELIVERY - Except for billing instructions on the reverse, this delivery order is subject to instructions contained on this side only of this form and is issued subject to the terms and conditions of the above-numbered contract.	
d. CITY New York		e. STATE NY	f. ZIP CODE 10106		
9. ACCOUNTING AND APPROPRIATION DATA				10. REQUISITIONING OFFICE FCC/Common Carrier Bureau	

11. BUSINESS CLASSIFICATION (Check appropriate box(es))				c. DISADVANTAGED		d. WOMEN-OWNED		
<input type="checkbox"/> a. SMALL		<input checked="" type="checkbox"/> b. OTHER THAN SMALL						
12. F.O.B. POINT Destination			14. GOVERNMENT BA. NO.		15. DELIVER TO F.O.B. POINT ON OR BEFORE (Date)		16. DISCOUNT TERMS	
13. PLACE OF INSPECTION			a. ACCEPTANCE				10 days % 20 days % 30 days % days %	

17. SCHEDULE (See reverse for Rejections)

ITEM NO. (a)	SUPPLIES OR SERVICES (b)	QUANTITY ORDERED (c)	UNIT (d)	UNIT PRICE (e)	AMOUNT (f)	QUANTITY ACCEPTED (g)
	SEE LINE ITEM DETAIL					

SEE BILLING INSTRUCTIONS ON REVERSE	16. SHIPPING POINT		19. GROSS SHIPPING WEIGHT		20. INVOICE NO.		17(h) TOT. (Cont. pages) 17(i) GRAND TOTAL \$0.00
	21. MAIL INVOICE TO: No Contacts Identified						
	a. NAME FCC /Accounts Processing Branch						
	b. STREET ADDRESS (or P.O. Box) 1919 M Street, NW #452,						
c. CITY Washington			d. STATE DC	e. ZIP CODE 20554			

UNITED STATES OF AMERICA BY (Signature) *Mark Oakey* 23. NAME (Typed) Mark Oakey
TITLE: CONTRACTING/ORDERING OFFICER

**ORDER FOR SUPPLIES OR SERVICES
SCHEDULE - CONTINUATION**

PAGE NO.
3 of 4

IMPORTANT: Mark all packages and papers with contract and/or order numbers.

DATE OF ORDER 02/28/2002	CONTRACT NO. GS23F8118H	ORDER NO. PUR02000359
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ITEM NO. (a)	SUPPLIES OR SERVICES (b)	QUANTITY ORDERED (c)	UNIT (d)	UNIT PRICE (e)	AMOUNT (f)	QUANTITY ACCEPTED (g)
0001	<p>Numbering Compliance Audit law previously supplied SOW.</p> <p>Companies selected for audit: Sprint United Telephone Co. of the Carolinas, New Bern, NC; American Cellular Corp of Oklahoma City, OK. This is a No-Cost Purchase Request (PR) authorizing engagement effective 2/25/02. All invoices shall be submitted to address in Block #21 on the first page of this order. All payments will be made by: NBANC 60 S. Jefferson Rd Whippany, NJ 07981 COTR: Anthony Dale Payments for travel are over and above the amount to be paid for the audits (\$71,618.00)</p> <p>Reference Requisition: CCB02000002</p>	2.00	ea	0.000	0.00	

TOTAL CARRIED FORWARD TO 1ST PAGE (ITEM 17) ➡ 30.00

ORDER FOR SUPPLIES OR SERVICES

IMPORTANT: Mark all packages and papers with contract and/or order numbers.

1. DATE OF ORDER 03/08/2002		2. CONTRACT NO. (If any) GS23FB127H		6. SHIP TO:		
3. ORDER NO. PUR02000373		4. REQUISITION/REFERENCE NO. CCB02000003		a. NAME OF CONSIGNEE No Shipping Information		
5. ISSUING OFFICE (Address correspondence to) FCC /Contracts and Purchasing Center 445 12th St, SW Washington DC 20554				b. STREET ADDRESS		
7. TO:				c. CITY		d. STATE e. ZIP CODE
a. NAME OF CONTRACTOR				7. SHIP VIA		
b. COMPANY NAME KPMG, LLP				8. TYPE OF ORDER		
c. STREET ADDRESS 707 17th St, Suite 2300				<input type="checkbox"/> a. PURCHASE <input checked="" type="checkbox"/> b. DELIVERY - Except for billing instructions on the reverse, this delivery order is subject to instructions contained on this side only of this form and is issued subject to the terms and conditions of the above-numbered contract.		
d. CITY Denver		e. STATE CO	f. ZIP CODE 80202	REFERENCE YOUR: Please furnish the following on the terms and conditions specified on both sides of this order and on the attached sheet, if any, including delivery as indicated.		
9. ACCOUNTING AND APPROPRIATION DATA				10. REQUISITIONING OFFICE FCC/Common Carrier Bureau		

11. BUSINESS CLASSIFICATION (Check appropriate box(es))				14. GOVERNMENT B/L NO.				15. DELIVER TO F.O.B. POINT ON OR BEFORE (Date)		16. DISCOUNT TERMS	
<input type="checkbox"/> a. SMALL		<input checked="" type="checkbox"/> b. OTHER THAN SMALL		<input type="checkbox"/> c. DISADVANTAGED		<input type="checkbox"/> d. WOMEN-OWNED		12. F.O.B. POINT Destination		10 days %	
13. PLACE OF		a. INSPECTION		b. ACCEPTANCE		17(h) TOT. (Cont. pages)		20 days %		30 days %	
								days %			

17. SCHEDULE (See reverse for Rejections)

ITEM NO. (a)	SUPPLIES OR SERVICES (b)	QUANTITY ORDERED (c)	UNIT (d)	UNIT PRICE (e)	AMOUNT (f)	QUANTITY ACCEPTED (g)
	SEE LINE ITEM DETAIL					

18. SHIPPING POINT		19. GROSS SHIPPING WEIGHT		20. INVOICE NO.		17(h) TOT. (Cont. pages)	
21. MAIL INVOICE TO: No Contacts Identified							
a. NAME FCC /Accounts Processing Branch							
b. STREET ADDRESS (or P.O. Box) 1910 M Street, NW #452,							
c. CITY Washington		d. STATE DC		e. ZIP CODE 20554		\$0.00	
SEE BILLING INSTRUCTIONS ON REVERSE						17(i) GRAND TOTAL	

2. UNITED STATES OF AMERICA BY (Signature) <i>Mark D. Oakley</i>				23. NAME (Typed) Mark Oakley TITLE: CONTRACTING/ORDERING OFFICER			
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**ORDER FOR SUPPLIES OR SERVICES
SCHEDULE - CONTINUATION**

PAGE NO.
3 of 4

IMPORTANT: Mark all packages and papers with contract and/or order numbers.

DATE OF ORDER 03/08/2002	CONTRACT NO. G823F6127H	ORDER NO. PUR02000373
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ITEM NO. (a)	SUPPLIES OR SERVICES (b)	QUANTITY ORDERED (c)	UNIT (d)	UNIT PRICE (e)	AMOUNT (f)	QUANTITY ACCEPTED (g)
0001	<p>Numbering Resource Optimization (NRO) Audits (2)</p> <p>This is a No Cost Purchase Request (PR) on behalf of FCC/CCS/Accounting Safeguards Division (ASD). The funds (i.e., \$94,920.00 total for two - \$47,460 for each audit exclusive of travel expenses) for the two audits are from the North American Billing and Collection, Inc. (NSANC). Invoices shall be forwarded to the address in Block #21 on the first page of this order. The invoice payments will be made by: NSANC 80 S. Jefferson Road Whippany, NJ 07981</p> <p>COTR: Anthony Dale</p> <p>Reference Requisition: CCB02000003</p>	2.00	ea	0.000	0.00	

TOTAL CARRIED FORWARD TO 1ST PAGE (ITEM 170) → 80.00