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certain Commission proceedings may have contributed to the industry’s unclear understanding of stand-alone audio bridging providers’ direct contribution obligation.” *Id.* at 10738, para. 23. Thus, due to the lack of clarity regarding the direct contribution obligations that was caused in part by the FCC’s own actions, the FCC found that prospective application of its decision was warranted.

The facts against retroactive application of a rule interpretation in this case are even more compelling than they were in the *Intercall Order*. Specifically, as discussed above, the definition of “working loops” under section 54.307 is inherently unclear as applied to wireless carriers, so much so that the wireless industry, through PCIA, requested the FCC to confirm that the same interpretation Coral uses is correct. *See* PCIA Petition at 5 (“PCIA requests that the Commission clarify or, as necessary, reconsider this requirement with respect to wireless carriers and find that a ‘working loop’ for a wireless carrier is designated by a working phone number.”). Although the FCC assured the wireless industry and the public in general that it was considering the requested clarification, the FCC has yet to do so, as noted above. Consequently, the Commission has contributed to the ambiguity inherent in Section 54.307 by failing to clarify the definition of a “working loop” as that term relates to wireless CETCs like Coral in the decade since PCIA first asked the Commission to clarify that very issue. As such, this situation is one “in which some new liability is sought to be imposed on individuals for past actions which were taken in good-faith reliance on [FCC] pronouncements,” *NLRB v. Bell Aerospace*, 416 U.S. 267, 295, 94 S. Ct. 1757, 1772 (1974), which is exactly the type of situation in which retroactive “clarifications” are impermissible, particularly in light of the regulatory framework for USAC audits.

In sum, the Administrative Procedures Act and relevant precedent make clear that, under these circumstances, the FCC could apply the proposed interpretation only on a prospective basis. As such, even if USAC sought guidance from the FCC, the proposed interpretation of Section 54.307 could not be applied in the Coral audit. Therefore, neither USAC nor Deloitte can rely upon the proposed interpretation of Section 54.307 to issue a finding of material non-compliance by Coral.

Moving Forward With the Proposed Finding Would Be a Knowing and Willful Violation of the Law

The rule upon which the proposed finding is based – Section 54.307 – unquestionably is unclear, and Coral has provided ample evidence that the proposed finding is fundamentally inconsistent with the applicable law and the relevant facts. The FCC’s rules explicitly prohibit USAC and its independent auditors like Deloitte from interpreting policy or advocating substantive policy positions. *See* 47 C.F.R. § 54.702(c). The GAGAS prohibit USAC and its independent auditors like Deloitte from issuing a final finding that is inconsistent with the law and silent with respect to both Coral’s position and the legal or factual support for the underlying rule interpretations.

Under these circumstances, a decision by USAC or Deloitte to move forward with the proposed finding would be a knowing and willful violation of the law that would cause foreseeable and substantial harm to Coral. As explained above, applicable law mandates that USAC and/or Deloitte either reinstate the initial [REDACTED]

[REDACTED] To the extent USAC or Deloitte nonetheless decide to move forward with any finding of material non-compliance, Coral reserves the right to submit an

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additional response to the extent the Updated Report is amended in any way in response to the issues Coral raises in this response.

Conclusion

Section 54.307, the rule upon which the proposed finding is based, is unclear. Clarification of Section 54.307 is currently pending before the FCC, which can apply any clarification on a prospective basis only. Since the FCC could apply the proposed interpretation of Section 54.307 on a prospective basis only, it cannot form the basis of finding of material non-compliance by Coral. Therefore, the Coral audit should be concluded with a finding of no material non-compliance. Alternatively, [REDACTED] in the initial finding report should remain in place and effective.



April 21, 2011

Mr. Barry Rinaldo
Coral Wireless d/b/a Mobi PCS
Chief Financial Officer
733 Bishop St., Suite 1200
Honolulu, HI 96813

Re: Coral Wireless d/b/a Mobi PCS Report HC-2008-126

Dear Mr. Rinaldo:

The Universal Service Administrative Company (USAC) at the direction of the Federal Communication Commission (FCC or Commission) Office of Inspector General (OIG), previously engaged the services of the independent accounting firm of Deloitte & Touché, LLP (Firm) to perform an examination and provide an opinion concerning Coral Wireless d/b/a Mobi PCS's (Coral Wireless) compliance with 47 C.F.R. Part 54, relevant sections of 47 C.F.R. Parts 32, 36, 64, and 69, and relevant Commission orders (collectively, the Rules) and to assist in fulfilling FCC requirements related to the Improper Payment Information Act (IPIA)¹ relative to specific study area High Cost Program (HCP) support disbursements made by USAC during the period July 1, 2006 through June 30, 2007 (Audit Period).

[REDACTED]

The USAC Internal Audit Division (IAD) reviewed the audit work papers and supporting documentation completed by the Firm, including the working loop audit finding noted by the Firm. IAD determined that the Firm has obtained adequate documentation to support the working loop finding.

IAD would like to extend the opportunity for Coral Wireless to review the Firm's updated finding and Coral Wireless' original response. Please see the enclosure. If Coral Wireless would like to provide additional documentation or update its response, please provide such information by **May 6, 2011**.

If there are any matters or issues that you would like to make us aware of, or if you have any questions or concerns, please feel free to contact Teleshia Delmar or myself at 202-776-0200.

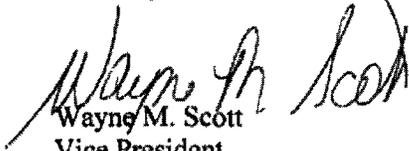
¹ See 31 U.S.C. § 3122; Public Law 107-300, Stat. 2350, November 26, 2002.

USAC

Universal Service Administrative Company

Thanking you in advance for your full cooperation.

Sincerely,



Wayne M. Scott
Vice President
Internal Audit Division



Scope of Work

The audit procedures consisted of the following:

- Identify the number of lines reported as working loops during the 60-90 day period preceding the disconnect date which were included in the line count filings as of September 30, 2006 and December 31, 2006.
- Quantify the number of lines reported as working loops during the 60-90 day period preceding the disconnect date that were included in the September 30, 2006 and December 31, 2006 filings where the phone numbers were returned to inventory, and service was not reactivated.
- Report the results of findings.

Audit Results

Background

In the attestation engagement report dated March 10, 2010, the Firm reported that the Coral Wireless (the Beneficiary)



The lines do not appear to meet the definition of a working loop as the service is prepaid, meaning that the line is not revenue producing, and was not active as of September 30, 2006.

The finding provided below is similar to the finding noted in the original audit (HC-2008-126) with additional details provided.

Condition

The Beneficiary provides wireless services on a month-to-month basis where the services are paid in advance. Revenues from wireless services are recognized as services are rendered. Amounts received in advance are recorded as deferred revenue and are recognized on a straight-line basis



over the period of service.

[REDACTED]

[REDACTED]

Criteria

In the Glossary to 47 CFR Part 36, a working loop is defined as a revenue producing pair of wires, or its equivalent, between a customer's station and the central office from which the station is served.

Federal Communications Commission (FCC) Rule §54.307(a) provides that a competitive eligible telecommunications carrier ("CETC") may receive universal service support to the extent that the competitive eligible telecommunications carrier captures the subscriber lines of an incumbent local exchange carrier (LEC) or serves new subscriber lines in the incumbent LEC's service area.

Under FCC Rule §54.307(b), in order to receive support, a competitive eligible telecommunications carrier must report to the Administrator the number of **working loops** it serves in a service area pursuant to the schedule set forth in paragraph (c) of this section. FCC Rule §54.307(b) defines working loops for CETC's as the number of working Exchange Line C&WF loops used jointly for exchange and message telecommunications service, including C&WF subscriber lines associated with pay telephones in C&WF Category 1, but excluding WATS closed end access and TWX service.

Effect

The Beneficiary provides wireless services on a month-to-month basis where the services are paid in advance. As the wireless service is prepaid, the line ceases to be revenue producing at the end of the prepaid period, and thus should not be included in the filings.

Cause

[REDACTED]

USAC

Universal Service Administrative Company

[REDACTED]

[REDACTED]

[REDACTED]

submitted in accordance with Federal Communications Commission ("FCC") Rule §54.307.

**Monetary Impact
on Support**

[REDACTED]

Beneficiary Response

Coral Wireless, LLC, d/b/a Mobi PCS ("Coral"), hereby responds to the Independent Accountants' ("Deloitte") Report on Compliance Relating to High Cost Support Received by Coral Wireless LLC d/b/a Mobi PCS (HC-2008-126) for the Year Ended June 30, 2008 (the "Report"). Coral provides pre-paid mobile services. Apart from Section 54.307(c) of the FCC's Rules, no FCC rules, orders or decisions explicitly address the definition of competitive eligible telecommunications carrier ("CETC") "working loops" for universal service support purposes. Indeed, on October 27, 2003, the FCC denied a petition filed by the Personal Communications Industry Association ("PCIA") requesting clarification of the definition of "working loops" as applied to wireless CETCs on the grounds that

[t]he issues raised by PCIA are within the scope of the separate proceeding to comprehensively reexamine the Commission's rules governing portability of high-cost support, which is currently before the Joint Board. *We emphasize that our denial of PCIA's petition here does not in any way prejudge what action we ultimately may take in the portability proceeding.*

Federal-State Joint Board on Universal Service, 18 FCC Rcd 22559, 22639 (2003) (emphasis added); *see also* Petition for Reconsideration and/or Clarification of the Personal Communications Industry Association, CC Docket No. 96-45 (filed Jan. 3, 2000) at 5 ("PCIA requests that the Commission clarify or, as necessary, reconsider this requirement with respect to wireless carriers and find that a "working loop" for a wireless carrier is designated by a working phone number."). The Commission has yet to take any action in the portability proceeding, and thus any clarification of Section 54.307(c) of the



FCC's rules by the Commission would have to apply on a prospective basis only. [REDACTED]

[REDACTED]

[REDACTED] Coral determines the date upon which a customer's line will be disconnected pursuant to its disconnection policy. As a provider of pre-paid mobile services, a customer can purchase more pre-paid services at any time until the customer's line is disconnected pursuant to the disconnection policy. As such, until the day of disconnection pursuant to the disconnection policy, it is impossible to know whether a customer's line will be disconnected or not. Therefore, Coral's interpretation of Section 54.307(c) of the FCC's rules is reasonable and consistent with FCC precedent.

If Coral Wireless does not respond to this letter with additional documentation or an updated response by **May 6, 2011**, IAD will submit the Firm's finding and Coral Wireless' original response (as noted above) to USAC management to determine what action, if any, is required. If USAC Management determines that corrective action is necessary, they will be in contact with you.



Deloitte & Touche LLP
Suite 800
1750 Tysons Boulevard
McLean, VA 22102
USA

Tel: +1 703 251 1600
Fax: +1 703 272 9014
www.deloitte.com

December 30, 2008

Mr. Barry Rinaldo
Coral Wireless Dba Mobi PCS
733 Bishop Street, Suite 1200
Honolulu, HI 96813
808-723-2017

RE: Study Area Code (SAC) # 629002

Dear Mr. Rinaldo:

Deloitte & Touche LLP ("D&T") has been engaged to assist the Universal Service Administrative Company's ("USAC") Internal Audit Division in its examination of recipients of Universal Service Fund ("USF") High Cost Program ("HCP") funds. We plan to conduct a compliance attestation examination ("examination") related to disbursements from USF for the year ended June 30, 2008. It is anticipated that the examination will take approximately two weeks and will commence on February 2, 2009. The efficiency of the examination will depend on your availability, the availability of your staff, the condition of the documentation made available prior to and during the course of the examination, and the timeliness of your response to the attached data request.

Nature of the Examination

As more fully described in *Government Auditing Standards* and AICPA Compliance Attestation Standards (Section AT 601), a compliance attestation engagement requires that management:

- Perform an evaluation of its compliance with applicable requirements of Federal Communications Commission ("FCC") rules at 47 C.F.R. Part 54, Subparts C, D, and K and Part 36, Subpart F as well as applicable FCC Orders governing the HCP;
- Acknowledge (in the form of an assertion letter, an example of which is attached for your reference) responsibility for compliance with applicable requirements of the Rules and Orders; and
- Provide a management representation letter to D&T. The form and content of the management representation letter will be discussed with management during the course of the examination

D&T Contacts

For your information and use, the examination program will be led by the following D&T personnel:

Name	Company	Position	Phone	Email
Joan Schweizer	D&T	Lead Audit Director	703-251-1210	jschweizer@deloitte.com
Peter Murtin	D&T	Lead Audit Senior Manager	703-251-1343	pxmurtin@deloitte.com

Other D&T personnel will perform the examination work. These individuals will be communicated to you prior to the commencement of the examination.

Other Matters

The examination will focus on the eligibility of your company for HCP support and the accuracy of information based on which your company seeks HCP support. We have attached a listing of the documents needed to facilitate our examination.

Requested documents (as shown in the attachment), are to be provided by email and should be sent to the following address **within fifteen business days of receipt of this letter**. Any documents that cannot be emailed can be mailed to the following address:

Deloitte & Touche LLP
 Attn: Peter Murtin
 Suite 800
 1750 Tysons Boulevard
 McLean, VA 22102-4219
Email: usmcleanusacaudit@deloitte.com

Please recognize that D&T has the same authority as USAC's Internal Audit Division to request and view documents.

A D&T manager (or other designated team member) will contact you directly to discuss the attached data request so that any questions can be addressed before the examination commences. D&T will conduct a "kick-off" call to discuss the examination, project objectives, coordination, etc. with your key individuals responsible for the HCP.

At the completion of D&T's examination, D&T will conduct a final closing call to discuss the results of the examination and to discuss next steps in the examination process.

The results of D&T's work, as well as your comments received during the final call, will be presented in a draft report to USAC and the FCC Office of Inspector General ("FCC OIG"). Upon review and approval of the report by USAC Management and the FCC OIG, the report will be distributed to appropriate parties.

The following USAC website may answer some of your general questions regarding the High Cost Program:

<http://www.universalservice.org/hc>

If there are any matters or issues that you would like to make us aware of, or if you have any questions or concerns, please feel free to call me at 703-251-1210.

Regards,



Jean Schweizer
Audit Director

4 Attachments:

1. Documents to be provided to Deloitte & Touche LLP within fifteen (15) days of receipt of this letter
2. Assertion Letter
3. USAC Letter
4. FCC Letter



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

November 5, 2008

Dear High Cost Program Beneficiary:

Under the oversight of the Federal Communications Commission ("FCC") Office of Inspector General ("OIG"), the Universal Service Administrative Company ("USAC") is auditing carriers that receive federal Universal Service Funds ("USF") from the FCC's High Cost Support Program. Under this audit process your company was randomly selected for audit, and USAC retained a CPA audit firm to audit your company. As a consequence, the FCC's Inspector General ("IG") expects that the assigned Certified Public Accountant ("CPA") auditing firm will be given immediate and complete access to the books, records, and any other supporting documentation that was requested of your company in the audit announcement letter from USAC and any additional information that the auditor shall require.

As the FCC appointed administrator of the Universal Service support mechanisms,¹ USAC is legally authorized to audit carriers reporting USF data.² The FCC, the FCC's IG, and USAC may request and obtain all records, documents and other information that is necessary to determine whether your firm has been in compliance with FCC and state requirements for the High Cost Support Program.³ Under the Commission's rules, carriers are required to maintain records and documents that demonstrate compliance with the FCC's rules and orders that are applicable to the High Cost fund. Upon request from the FCC, OIG, or USAC, carriers shall provide such records to the FCC, OIG, or to USAC's auditors.

We look forward to your full and complete cooperation with the assigned CPA audit firm in its efforts to complete the audit of your firm. Failure to comply with the FCC's rules will subject your company to the enforcement provisions (e.g., fines and forfeitures) of the Communications Act of 1934, as amended, as well as other applicable laws and regulations.

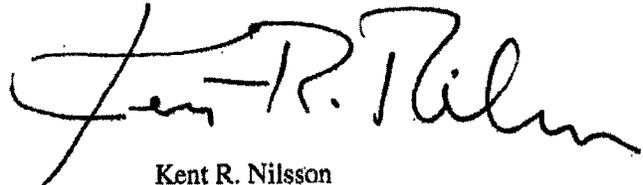
¹ 47 C.F.R. § 54.701 (a).

² 47 C.F.R. § 54.707. *See also* Inspector Generals' Act of 1978, 5 USC, App. at § 6.

³ 47 C.F.R. § 32.12; 5 U.S.C., App. 3, § 6 (a) (1); 47 U.S.C. § 220 (c).

If you have any questions, please contact William Garay, Assistant Inspector General for Universal Service Fund Oversight, at (202) 418-7899 / William.Garay@fcc.gov or Paul Hartman, Management and Program Financial Advisor, at (202) 418-0992 / Paul.Hartman@fcc.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Kent R. Nilsson". The signature is fluid and cursive, with the first name "Kent" being the most prominent.

Kent R. Nilsson
Inspector General

cc: Mr. Jeffrey A. Mitchell, Esq., USAC

Internal Audit Division



Wayne M. Scott
Vice President

November 12, 2008

RE: FCC Inspector General Universal Service Fund Audits – Round 3 (2008-2009)

Dear High Cost Program Beneficiary:

The Universal Service Administrative Company (USAC) has engaged the services of professional public accounting firms (audit firms) to perform examinations of recipients of Universal Service Fund (USF) High Cost Program (HCP) funds. These examinations are being conducted under the direction of the Federal Communications Commission (FCC) Office of Inspector General (OIG) principally to assess compliance with FCC Rules and to address requirements related to the Improper Payment Information Act (IPIA).¹ The examination of your company relates to compliance with FCC Rules and HCP disbursements for the period July 1, 2007 through June 30, 2008. The efficiency of the examination will depend on your availability, the availability of your staff and the condition of the documentation made available prior to and during the course of the examination.

Nature of the examination

As more fully described in Governmental Auditing Standards and AICPA Standards (Section AT 601), a compliance attestation examination requires that management:

- 1) Perform an evaluation of its compliance with *47 C.F.R Part 54, Subparts C, D, J and K and Part 36, Subpart F Rules and other applicable rules or FCC orders ("Rules and Orders")*
- 2) Acknowledge (in the form of an assertion letter, an example assertion letter is attached for reference) responsibility for compliance with applicable requirements of the Rules and Orders; and
- 3) Provide a management representation letter to the audit firm performing the examination. The form and content of the management representation letter will be discussed with management at the inception of this examination.

Contact Information

The audit firm will provide you with contact information of audit firm personnel responsible for conducting the audit. If you have any questions or concerns that the audit firm cannot address, please contact the following USAC personnel:

¹ Public Law 107-300, Stat. 2350, November 26, 2002.

Name	Company	Position	Phone Number	Email
Jeff Mitchell	USAC	Director, Outsourced Audit Services	202-776-0200	jmitchell@usac.org
Wayne M. Scott	USAC	Vice President, Internal Audit	202-776-0200	wscott@usac.org

Other matters

Please recognize that the audit firm has the same authority as USAC's Internal Audit Division to request and view documents.

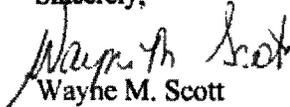
The results of the audit firm's work including your management's written response will be presented in a draft report to USAC and the FCC Office of Inspector General (FCC OIG). Upon review and approval of the report by USAC in consultation with FCC OIG, the report will be distributed to appropriate parties.

The following USAC website may answer some of your general questions regarding the High Cost Program:

<http://www.universalservice.org/hc>

If there are any matters or issues that you would like to make us aware of, or if you have any questions or concerns, please feel free to call Mr. Jeff Mitchell or myself.

Sincerely,



Wayne M. Scott

Vice President, Internal Audit Division
Universal Service Administrative Company

Attachment: Example Assertion Letter

5/18/2011

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Mobi PCS Mail - info needed

ATTACHMENT 3



Peter Gose <peter.gose@mobipcs.com>

info needed

1 message

Morris, Brian R (US - Washington D.C.) <brimorris@deloitte.com> **Fri, Feb 27, 2009 at 3:14 PM**
To: "Peter.gose@mobipcs.com" <Peter.gose@mobipcs.com>, "barry.rinaldo@mobipcs.com" <barry.rinaldo@mobipcs.com>

Hi Peter/Barry,

I called and left a v-m earlier but I wanted to send an email in case you didn't get it yet. I am working on the testing of your line count file, "addresses for geocoding.xls". We need to have phone numbers & exchange data fields in the file as well. We need to be able to tie the file to the line count that was submitted. Also we need your Form 507's. We have the form 525. If you have questions you can reach me at 571-276-3720 or just reply to my email.

Regards,

Brian

Brian Morris

Audit & Enterprise Risk Services
Deloitte & Touche, LLP

Tel: +1 202 572 7674

Fax: +1 202 661 1717

Mobile: +1 571 276 3720
brimorris@deloitte.com

Please consider the environment before printing this email.

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Any disclosure, copying, or distribution of this message, or the taking of any action based on it, is strictly prohibited. [v.E.1]

5/18/2011

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Mobi PCS Mail - info needed

ATTACHMENT 3



Peter Gose <peter.gose@mobipcs.com>

Coral Wireless Line count file & geocoding

1 message

Morris, Brian R (US - Washington D.C.) <brimorris@deloitte.com> **Fri, Feb 27, 2009 at 4:21 PM**

To: Barry Rinaldo <barry.rinaldo@mobipcs.com>, Peter Gose <Peter.gose@mobipcs.com>, "DiMaria, Patricia (US - McLean)" <pdimaria@deloitte.com>, "Armstrong, Shawna (US - Washington D.C.)" <sharmstrong@deloitte.com>, "Doroh, Jeffrey (US - Washington D.C.)" <jdoroh@deloitte.com>

When: Monday, March 02, 2009 2:00 PM-3:00 PM (GMT-05:00) Eastern Time (US & Canada).

Where: 1(888) 998-2663 code= 2763720

~~*~*~*~*~*~*~*~*

Hi all,

This call is to discuss the line count files provided by Coral Wireless and geocoding of the addresses to derive the line count submitted on the Form 525.

Peter and I had a discussion this afternoon about a couple of issues related to the address (line count) spreadsheets submitted to Deloitte and the Forms 525/507. Peter cleared up the confusion I had around the 525 & 507 forms. The only other issue I have is the line count file. That is, 1. We need the phone number in the file and 2. The issue around geocoding to determine line count.

Thanks for your call Peter and all your help. I hope everyone has a good weekend and I'll see you on the call Monday.

Regards,
Brian

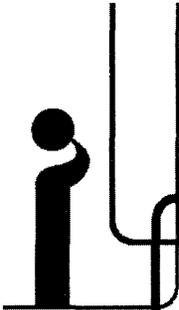
Brian Morris
Audit & Enterprise Risk Services
Deloitte & Touche, LLP

Tel: +1 202 572 7674
Fax: +1 202 661 1717
Mobile: +1 571 276 3720
brimorris@deloitte.com

5/18/2011

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Mobi PCS Mail - Coral Wireless Line co...

ATTACHMENT 4



USF Participation Methodology

Peter Gose

Mobi PCS – Director Regulatory Affairs

733 Bishop Street, Suite 1200

Honolulu, Hawaii 96813

(808) 723-2072

peter.gose@mobipcs.com

Simple. Different. Better.



March 02, 2009



Mobi PCS Introduction

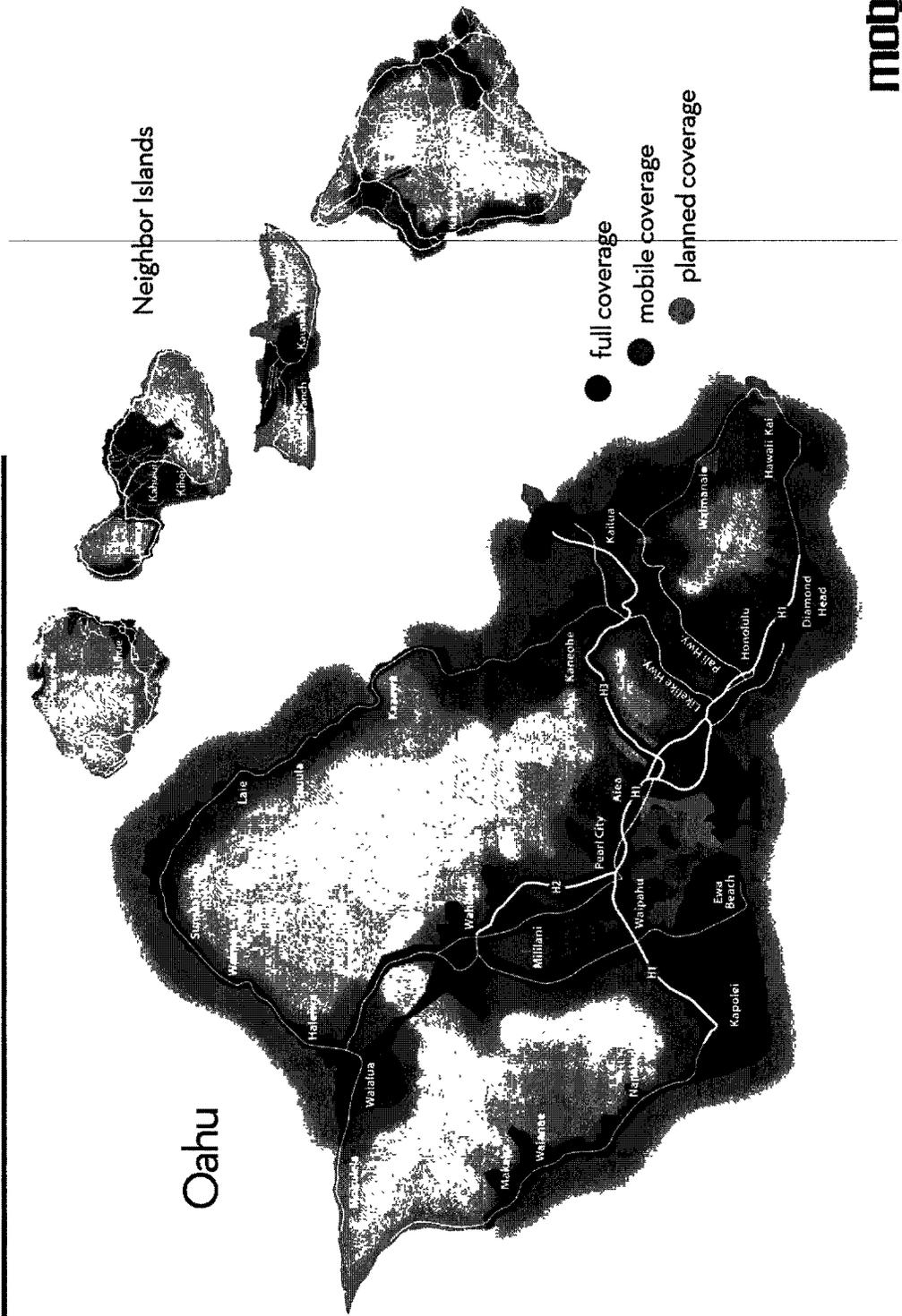


Simple. Different. Better.

- Coral Wireless LLC founded in 2003
 - Operates as Mobi PCS
- CMRS provider serving State of Hawaii
- Mobi built its own network featuring the latest in CDMA technology
- Oahu service launched January 2006
 - Neighbor Island service began in December 2007
- First wireless carrier in Hawaii to offer
 - Unlimited calling
 - No contracts
 - No credit checks
 - Low flat rate service



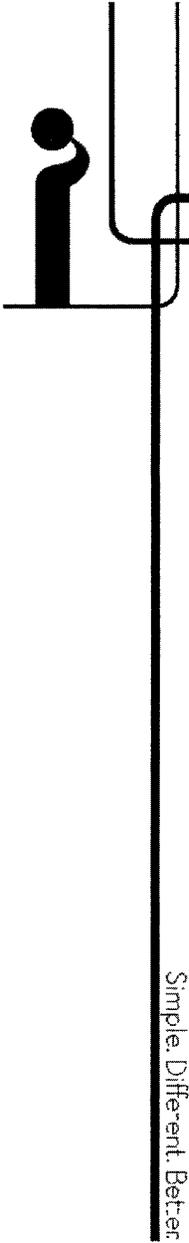
Coverage Areas



Simple. Different. Better.



Required Forms



USAC
 Universal Service Administrative Company
Helping Keep Americans Connected

Home | Read Help? | Search

High Cost

- Incumbent Carriers
- Competitive Carriers
- State Commissions

- About High Cost:**
- Overview of the Program
 - Overview of the Process
 - USAC FCC Filings
 - Training Events
 - Site visits
 - Understanding Audits
 - Understanding Disaggregation
 - Filing Appeals
 - Red Light Status (FCC site)
 - Requesting Confidential Information

- High Cost Tools:**
- Filing Requirements and Deadlines
 - 525 Online
 - Disbursement Data Search
 - Certification Search
 - Wire Center - UNE Zone Mapping
 - IAS Maps
 - HCM CLLIS
 - Disaggregation Maps
 - Disaggregation Checklist
 - Program Compliance - Whistleblower Hotline
 - Submitting A Complaint
 - Required Forms
 - Latest News

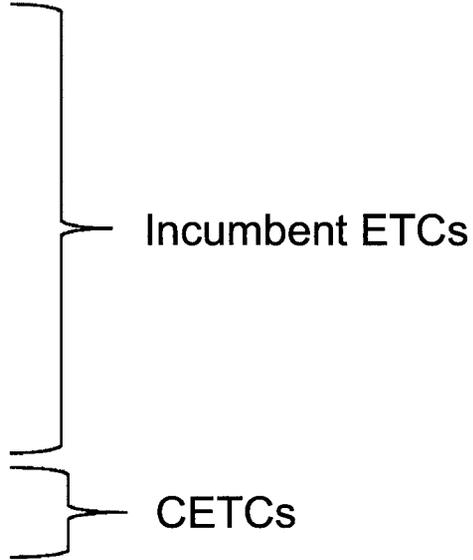
Required Forms

High Cost Forms

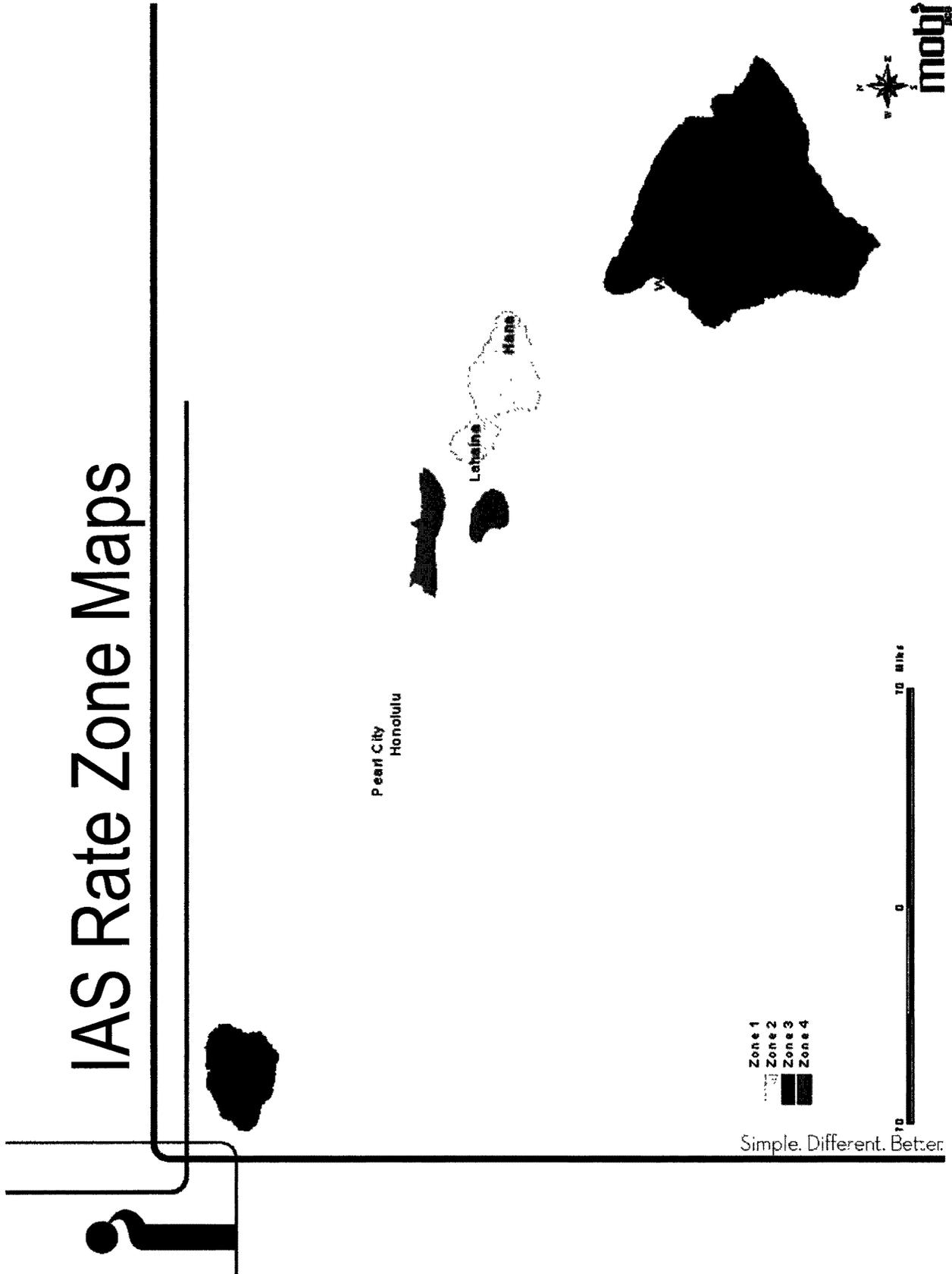
The following forms collect data necessary for USAC to administer the High Cost Program. Forms are available in two formats: Adobe Acrobat and Microsoft Excel

High Cost Forms	Additional Forms
	<ul style="list-style-type: none"> E-File Forms 499-Q, 499-A, 499-124 Download Forms 499-Q, 499-A, 499 Certification Sample Letters Notification Sample Letters

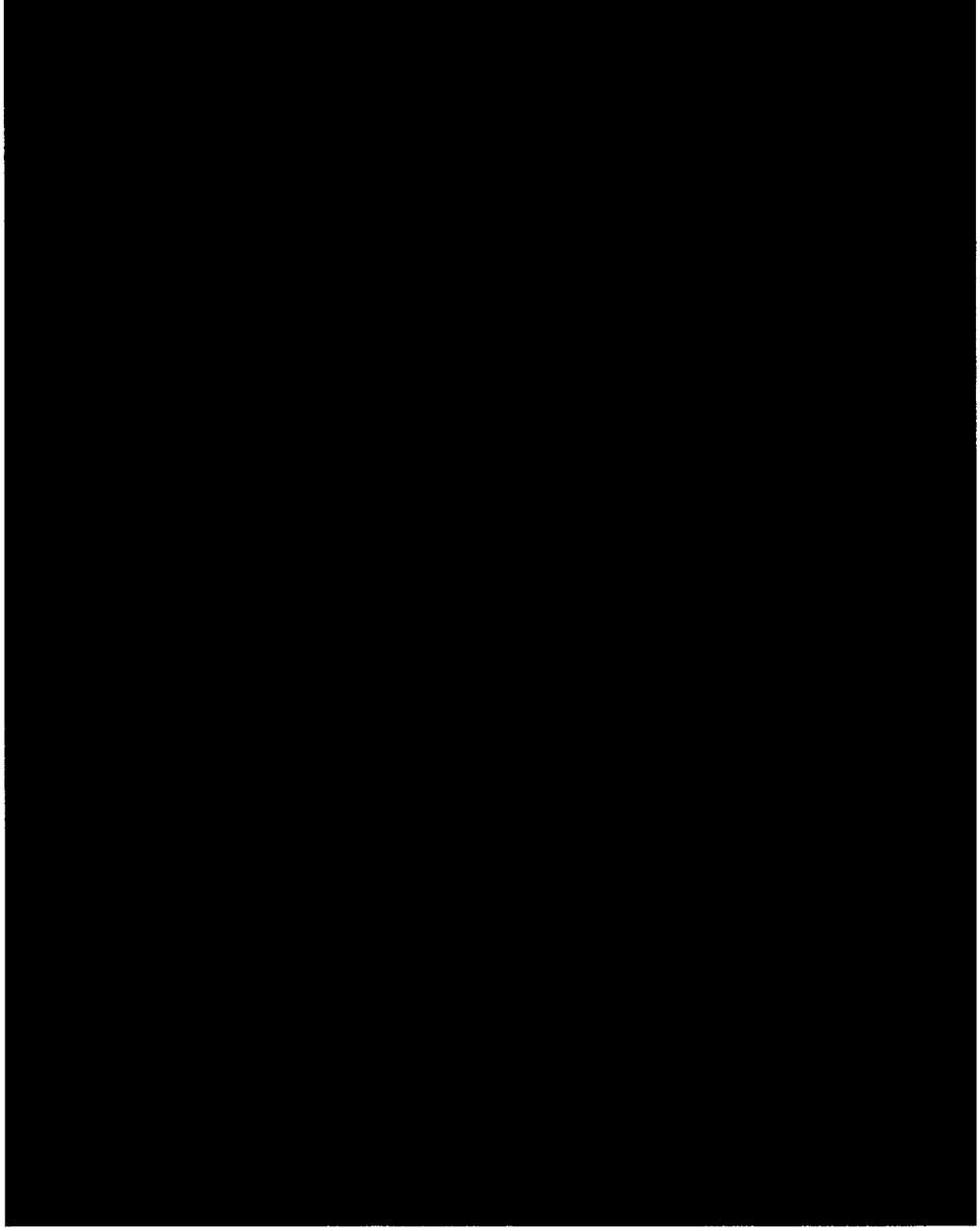
- LSSc**
 Local Switching Support Reporting Worksheet for Cost Companies
 Download Worksheet: 38kb | 18kb
 Download Instructions: 63kb
- LSSa**
 Local Switching Support Reporting Worksheet for Average Schedule Companies
 Download Form: 33kb | 11kb
 Download Instructions: 63kb
- Form 507**
 Interstate Common Line Support Mechanism Line Count Report
 Download Form: 66kb
 Download Instructions: 123kb
- Form 508**
 ICLS Projected Annual Common Line Revenue Requirement
 Download Form: 56kb
 Download Instructions: 64kb
- Form 509**
 ICLS Annual Common Line Actual Cost Data Collection
 Download Form: 51kb
 Download Instructions: 66kb
- Form 525**
 To be used by competitive carriers to report HCL, LSS, HCM, IAS, and ICLS Line Counts and UNE information
 Download Form: 669kb | 107kb
 Download Instructions: 122kb



IAS Rate Zone Maps



Customer Location Methodology



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