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2.3.10 Jurisdictional Report Requirements (Continued)

(E) Identification and Rating of Toll VoIP – PSTN Traffic

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(1) Scope

VoIP-PSTN Traffic is defined as traffic exchanged between the Telephone Company end user and the Customer in time division multiplexing (“TDM”) format that originates and/or terminates in Internet protocol (“IP”) format. This section governs the identification of Toll VoIP-PSTN Traffic that is required to be compensated at interstate access rates (unless the parties have agreed otherwise) as mandated by the Federal Communications Commission in its Report and Order in WC Docket Nos. 10-90, etc., FCC Release No. 11-161 on November 18, 2011 (“FCC Order”). Specifically, this section establishes the method of separating Toll VoIP-PSTN Traffic from the Customer’s traditional intrastate access traffic, so that such traffic can be billed in accordance with the FCC Order.

(2) Rating of Toll VoIP-PSTN Traffic

The Toll VoIP-PSTN Traffic identified in accordance with this tariff section will be billed at rates equal to the Telephone Company’s applicable tariffed interstate switched access rates as specified in the Telephone Company’s applicable federal access tariff.

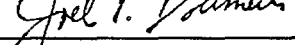
(3) Calculation and Application of Percent-VoIP-Usage Factor

(a) The Telephone Company will determine the number of terminating intrastate Toll VoIP-PSTN Traffic minutes of use (MOU) to which interstate rates will be applied under (2), preceding, by applying a terminating PVU factor to the total intrastate access MOU terminated by a Customer to the Telephone Company’s end user.

(b) The Telephone Company will determine the portion of dedicated facilities to which interstate rates will be applied under (2), preceding, by applying a PVU factor for dedicated switched access facilities to the dedicated facilities between the Telephone Company and the Customer.

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2.3.10 Jurisdictional Report Requirements (Continued)

(E) Identification and Rating of VoIP – PSTN Traffic (Cont.)

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(3) Calculation and Application of Percent-VoIP-Usage Factor (Cont.)

- (c) The Customer will calculate and furnish to the Telephone Company a terminating PVUC factor (along with the supporting documentation as specified in (C)(3)(g) below) representing the whole number percentage of the Customer's total terminating intrastate access MOU that the Customer sent to Telephone Company and which originated in IP format and that would be billed by the Telephone Company as intrastate terminating access MOU.
- (d) If applicable, the Telephone Company will calculate and periodically update a terminating PVUT factor representing the percentage (as a whole number) of total intrastate terminating access MOU that the Company receives from the Customer that terminates in IP format at the end user's premises.
- (e) The Company will develop a total terminating Percent VoIP Usage ("PVU") factor combining the Customer's terminating PVUC factor with the Company's terminating PVUT factor.
 - 1) The PVU calculation below is applied when the Company does not bill based on actual call detail records for the Company's intrastate IP traffic at interstate rates.

$PVU = PVUC + [PVUT \times (1 - PVUC)]$ applied to the Company's end user's total intrastate terminating MOU.

Example: The Customer reported that their PVUC as 40%. The Company's PVUT is 10%. This results in the following:

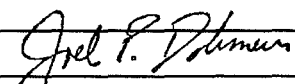
$PVU = 40\% \text{ plus } (10\% \text{ times } (1 - 40\%)) = 46\%$

This means that 46% of the Intrastate terminating MOU exchanged between the Customer and the Company's end users will be rated at Interstate rates.

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2.3.10 Jurisdictional Report Requirements (Continued)

(E) Identification and Rating of VoIP – PSTN Traffic (Cont.)

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(3) Calculation and Application of Percent-VoIP-Usage Factor (Cont.)

(e) (continued)

- 2) The PVU calculation below is applied when the Company bills are based on the actual call detail records for the Company's intrastate IP traffic at interstate rates.

The formula for usage will be as follows:

$PVU = PVUC \times (1 - PVUT)$ applied to the Company's TDM end user's total intrastate terminating MOU.

Example: The Company has identified that there was 10,500 intrastate terminating MOU that were identified and exchanged between the Customer and the Company's IP end users. The Customer reported that their PVUC as 40%. The Company's PVUT is 10%.

This results in the following:


$PVU = 40\% \text{ times } (1 - 10\%) = 36\%$

This means that 36% of the Intrastate terminating MOU exchanged between the Customer and the Company's TDM end users will be rated at interstate rates and the intrastate 10,500 MOU will also be rated at interstate rates.

- (f) The Customer shall not modify their reported PIU factor to account for VoIP - PSTN Traffic.
- (g) The Customer provided terminating PVUC factor shall be based on information such as the number of the customer's retail VoIP subscriptions in the state (e.g. as reported on F.C.C. Form 477), traffic studies, actual call detail or other relevant and verifiable information.
- (h) The Customer shall retain the call detail, work papers, and information used to develop the PVUC factor for a minimum of two years.
- (i) If the Customer does not furnish the Telephone Company with the above PVUC factor, the Telephone Company will utilize a PVU factor equal to the Telephone Company supplied PVUT.

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2.3.10 Jurisdictional Report Requirements (Continued)

(E) Identification and Rating of VoIP – PSTN Traffic (Cont.)

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(4) Initial PVU Factor


- (a) If the Customer provides the terminating PVUC factor to the Telephone Company by May 25, 2012, the Telephone Company will retroactively adjust the Customer's bills to reflect the PVUC factor as of December 29, 2011. If the Customer does not provide PVUC factor by May 25, 2012, the Telephone Company will set the calculated PVU factor equal to the Telephone Company supplied PVUT.
- (b) If the PVU factor cannot be implemented in the Telephone Company's billing system by December 29, 2011, once the factor can be implemented, the Telephone Company will adjust the Customer's bills retroactively to reflect the calculated PVU factor that includes the PVUC factor provided by the customer to the Telephone Company prior to May 25, 2012.
- (c) The Telephone Company may choose to provide credits based on the calculated PVU factor on a Quarterly basis until such time as billing system modifications can be implemented.

(5) PVU Factor Updates

The Customer may update the PVUC factor quarterly using the method set forth in subsection (3)(c), preceding. Any updated PVUC factor shall be forwarded to the Telephone Company no later than 15 days after the first day of January, April, July and/or October of each year. The revised PVUC factor shall be based on data for the prior three months, ending the last day of December, March, June and September, respectively. The revised calculated PVU factor will serve as the basis for future billing, and will be effective on the bill date of each such month, and shall serve as the basis for subsequent monthly billing until superseded by a new PVU factor. No prorating or back billing will be done based on the updated PVU factor.

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2.3.10 Jurisdictional Report Requirements (Continued)

(E) Identification and Rating of VoIP – PSTN Traffic (Cont.)

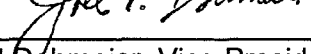
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(6) PVUC Factor Verification

- (a) Not more than four times in any year, the Telephone Company may request from the Customer an overview of the process used to determine the PVUC factor, the call detail records, description of the method for determining how the end user originates calls in IP format, and other information used to determine the Customer's PVUC factor—furnished to the Telephone Company in order to validate the PVUC factor supplied. The Customer shall comply, and shall reasonably supply the requested data and information within 15 days of the Telephone Company's request.
- (b) The Telephone Company may dispute a Customer's PVUC factor in writing based upon:
 - A review of the requested data and information provided by the Customer,
 - The Telephone Company's reasonable review of other market information, F.C.C. reports on VoIP lines, such as F.C.C. Form 477 or state level results based on the F.C.C. Local Competition Report or other relevant data.
 - A change in a reported PVUC factor by more than five percentage points from the preceding submitted factor.
- (c) If after review of the data and information, the Customer and the Telephone Company establish a revised PVU factor, the Telephone Company may apply the revised PVU factor retroactively to the beginning of the quarter.

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2.3.10 Jurisdictional Report Requirements (Continued)

(E) Identification and Rating of VoIP – PSTN Traffic (Cont.)

(C)

(6) PVUC Factor Verification

(d) If the dispute is unresolved, the Telephone Company may initiate an audit. The Telephone Company shall limit audits of the Customer's PVUC factor to no more than twice per year. The Customer may request that the audit be conducted by an independent auditor. In such cases the associated auditing expenses will be paid by the Customer. The Customer shall respond to the audit request within 15 days of the request.

- In the event that the Customer fails to provide adequate records to enable the Telephone Company or an independent auditor to conduct an audit verifying the Customer's PVUC factor, the Telephone Company will bill the usage for all contested periods using the most recent undisputed PVUC factor reported by the Customer to be used in the calculated PVU factor. The calculated PVU factor will remain in effect until the audit can be completed.
- The Telephone Company will adjust the Customer's PVUC factor based on the results of the audit and implement the newly calculated PVU factor in the next billing period or quarterly report date, whichever is first. The newly calculated PVU factor will apply for the next two quarters before new PVUC factor can be submitted by the Customer.
- If the audit supports the Customer's PVUC factor, the usage for the contested periods will be retroactively adjusted to reflect the Customer's audited PVUC factor in the calculation of the PVU factor.

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Access Tandem

The term "Access Tandem" denotes a Telephone Company switching system that provides a concentration and distribution function for originating or terminating traffic between end offices and a Customer's premises.

Answer/Disconnect Supervision

The term "Answer Disconnect Supervision" denotes the transmission of the switch trunk equipment supervisory signal (off-hook or on-hook) to the Customer's point of termination as an indication that the called party has answered or disconnected.

Attenuation Distortion

The term "Attenuation Distortion" denotes the difference in loss at specified frequencies relative to the loss at 1004 Hz, unless otherwise specified.

Automatic Number Identification

The term "Automatic Number Identification" denotes the Multi-Frequency (MF) signaling parameter that identifies the billing number of the calling party.

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Bit

The term "Bit" denotes the smallest unit of information in the binary system of notation.

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Business Day

The term "Business Day" denotes the time of day that a company is open for business. Generally, in the business community, these are 8:00 or 9:00 A.M. to 5:00 or 6:00 P.M., respectively, with an hour for lunch, Monday through Friday, resulting in a standard forty (40) hour work week. However, Business Day hours for the Telephone Company may vary based on company policy, union contract and location. To determine such hours for an individual company, or company location, that company should be contacted.

Busy Hour Minutes of Capacity (BHMC)

The term "Busy Hour Minutes of Capacity (BHMC)" denotes the Customer specified maximum amount of Switched Access Service access minutes the Customer expects to be handled in an end office switch during any hour in an 8:00 A.M. to 11:00 P.M. period for the Feature Group ordered. This Customer furnished BHMC quantity is the input data the Telephone Company uses to determine the number of transmission paths for the Feature Group ordered.

Call

The term "Call" denotes a Customer attempt for which the complete address code (e.g., O-, 911, or 10 digits) is provided to the serving dial tone office.

Calling Party Number

The term "Calling Party Number" denotes the SS7 out of band signaling parameter and the MF or other in band signaling parameters that identifies the subscriber line number or directory number of the calling party.

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Carrier or Common Carrier

See Interexchange Carrier.

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CCS

The term "CCS" denotes a hundred call seconds, which is a standard unit of traffic load that is equal to 100 seconds of usage or capacity of a group of servers (e.g., trunks).

Central Office

The term "Central Office" denotes a local Telephone Company switching system where Telephone Exchange Service Customer station loops are terminated for purposes of interconnection to each other and to trunks.

Central Office Prefix

The term "Central Office Prefix" denotes the first three digits (NXX) of the seven digit telephone number assigned to a Customer's Telephone Exchange Service when dialed on a local basis.

Channel(s)

The term "Channel(s)" denotes an electrical or photonic, in the case of fiber optic-based transmission systems, communications path between two or more points of termination.

Channelize

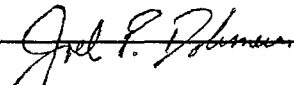
The term "Channelize" denotes the process of multiplexing/demultiplexing wider bandwidth or higher speed channels into narrower band-width or lower speed channels.

Charge Number (CN)

The term "Charge Number" denotes the SS7 out band signaling parameter and the MF or other in band signaling parameters that identifies the billing telephone number of the calling party.

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Customer(s)

The term "Customer(s)" denotes any individual, partnership, association, joint-stock company, trust, corporation, or governmental entity or other entity which subscribes to the services offered under this tariff, including but not limited to End Users, Interexchange Carriers (IC's), Toll Providers, local exchange providers, and other telecommunications carriers or providers of originating or terminating toll VoIP-PSTN traffic.

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Decibel

The term "Decibel" denotes a unit used to express relative difference in power, usually between acoustic or electric signals, equal to ten (10) times the common logarithm of the ratio of two signal powers.

Decibel Reference Noise C-Message Weighting

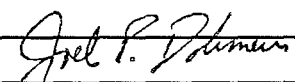
The term "Decibel Reference Noise C-Message Weighting" denotes noise power measurements with C-Message weighting in decibels relative to a reference 1000 Hz tone of 90 dB below 1 milliwatt.

Decibel Reference Noise C-Message Referenced to O

The term "Decibel Reference Noise C-Message Referenced to O" denotes noise power in "Decibel Reference Noise C-Message Weighting" referred to or measured at a zero transmission level point.

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Inserted Connection Loss

The term "Inserted Connection Loss" denotes the 1004 Hz power difference (in dB) between the maximum power available at the originating end and the actual power reaching the terminating end through the inserted connection.

Interexchange Carrier (IC) or Interexchange Common Carrier

The terms "Interexchange Carrier" (IC) or "Interexchange Common Carrier" denotes any individual, partnership, association, joint-stock company, trust, governmental entity or corporation, other than the Telephone Company, authorized by the New Hampshire Public Utilities Commission, and engaged for hire in intrastate communications by wire or radio, between two or more exchanges.

Internet Protocol (IP) Signaling

The term "Internet (IP) Signaling" denotes a packet data-oriented protocol used for communicating call signaling information.

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Interstate Communications

The term "Interstate Communications" denotes both interstate and foreign communications.

Intrastate Communications

The term "Intrastate Communications" denotes any communications within a state subject to oversight by a state regulatory commission as provided by the laws of the state involved.

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Local Tandem Switch

The term "Local Tandem Switch" denotes a local Telephone Company switching unit by which local or access telephonic communications are switched to and from an End Office Switch.

Loss Deviation

The term "Loss Deviation" denotes the variation of the actual loss from the designed value.

Major Fraction Thereof

The term "Major Fraction Thereof" is any period of time in excess of 1/2 of the stated amount of time. As an example, in considering a period of 24 hours, a major fraction thereof would be any period of time in excess of 12 hours exactly. Therefore, if a given service is interrupted for a period of thirty-six hours and fifteen minutes, the Customer would be given a credit allowance for two twenty-four hour periods for a total of forty-eight hours.

Message

The term "Message" denotes a Call as defined preceding.

Multi-Frequency (MF Signaling)

The term "Multi-Frequency (MF) Signaling" denotes an in-band signaling method in which call signaling information is transmitted between network switches using the same voice band channel used for voice.

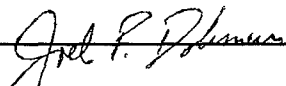
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Operator Services Provider

The term "Operator Services Provider" denotes the interstate provider of operator services to which an end user placing an operator assisted call is connected when the end user's per-subscribed Interexchange Carrier designates a provider of operator services to handle its operator traffic.

Originating Direction

The term "Originating Direction" denotes the use of Switched Access Service for the origination of calls from an End User premises to a customer's premises.

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Pay Telephone

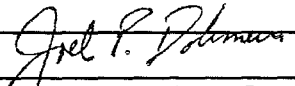
The term "Pay Telephone" denotes Telephone Company provided instruments and related facilities that are available to the general public for public convenience and necessity, including public and semipublic telephones, and coinless telephones.

Point of Termination

The term "Point of Termination" denotes the demarcation point or network interface, at which the Telephone Company's responsibility for the provision of Access Service ends. The point of demarcation or network interface is the point of interconnection between Telephone Company communications facilities and Customer provided facilities as defined in Section 68.3 of the Federal Communications Commission's Rules and Regulations.

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Premises

The term "Premises" denotes a building or buildings on continuous property (except Railroad Right-of Way, etc.) not separated by a public highway.

Remote Switching Modules/Systems

The term "Remote Switching Modules/Systems" denotes small, remotely controlled electronic end office switches which obtain their call processing capability from an electronic Host Central Office. The Remote Switching Modules/Systems cannot accommodate direct trunks to a customer's premises.

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Return Loss

The term "Return Loss" denotes a measure of the similarity between the two impedances at the junction of two transmission paths. The higher the return loss, the higher the similarity.

Service Access Code

The term "Service Access Code" denotes a 3 digit code in the NPA format which is used as the first three digits of a 10 digit address and which is assigned for special network uses. Whereas NPA codes are normally used for identifying specific geographical areas, certain Service Access Codes have been allocated in the North American Numbering Plan to identify generic services or to provide access capability. Examples of Service Access Codes include the 800 and 900 codes.

Terminating Direction

The term "Terminating Direction" denotes the use of access service for the completion of calls from a customer's premises to an End User premise.

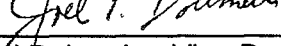
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Toll VoIP-PSTN Traffic

The term "Toll VoIP-PSTN Traffic" denotes a customer's interexchange voice traffic exchanged with the Telephone Company in Time Division Multiplexing (TDM) format over PSTN facilities, which originates and or terminates in Internet Protocol (IP) format. "Toll VoIP-PSTN Traffic" originates and/or terminates in IP format when it originates from and/or terminates to an end user customer of a service that requires IP-compatible customer premise equipment.

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6. SWITCHED ACCESS SERVICE

6.1 General

The Switched Access Services provided under this tariff are as follows: (a) originating, terminating or two-way Feature Groups A, B & D and (b) 800 Access Service. In addition to regulations which are contained within this Tariff, other regulations pertinent to these services are the same as those specified in Section 6 of NECA TARIFF F.C.C. No. 5, as appropriate, unless otherwise stated in this Tariff.

The following provision applies to the treatment of Toll VoIP-PSTN Traffic pursuant to the F.C.C.'s Part 51 Interconnection Rules and in compliance with the F.C.C.'s Report and Order and Further Notice of Proposed Rulemaking in CC Docket Nos. 96-45 and 01-92; GN Docket No. 09-51; WC Docket Nos. 03-109, 05-337, 07-135 and 10-90, and WT Docket No. 10-208, adopted October 27, 2011 and released November 18, 2011 (FCC 11-161). In the absence of an interconnection agreement between the Telephone Company and the customer specifying the treatment of Toll VoIP-PSTN Traffic, the Telephone Company will bill the customer the applicable Interstate switched access rates on all jurisdictionally Intrastate voice traffic identified as Toll VoIP-PSTN Traffic.

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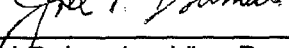
6.1.1 Rate Categories

There are three rate elements categories which apply to Switched Access Service:

- Local Transport
 - Local Switching
 - Carrier Common Line

The following diagram depicts a generic view of the components of Switched Access Service and the manner in which the components are combined to provide a complete Access Service:

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6. SWITCHED ACCESS SERVICE

6.6.3 Trunk Group Measurement Reports

With the agreement of the customer, trunk group data in the form of usage in CCS, peg count and overflow for its end of all access trunk groups, where technologically feasible, will be made available to the Telephone Company. These data will be used to monitor trunk group utilization and service performance and will be based on previously arranged intervals and format.

6.6.4 Design of Switched Access Services

When a customer orders Switched Access Service on a per trunk basis, the customer will take reasonable steps to assure that sufficient access services have been ordered to handle its traffic.

6.6.5 Call Signaling

Depending on the signaling system used by the customer in its network, the customer's facilities shall transmit the following call signaling information to the Telephone Company on traffic the customer's end users originate which is handed off for termination on the Telephone Company's network.

(A) Signaling System 7 (SS7) Signaling

When the customer uses SS7 signaling, it will transmit the Calling Party Number (CPN) or, if different from the CPN, the Charge Number (CN) information in the SS7 signaling stream.

(B) Multi-Frequency (MF) Signaling

When the customer uses MF signaling, it will transmit the number of the calling party or, if different from the number of the calling party, the Charge Number (CN) information in the MF Automatic Number Identification (ANI) field.

(C) Internet Protocol (IP) Signaling

When the customer uses IP signaling, it will transmit the telephone number of the calling party or, if different from the telephone number, the billing number of the calling party.

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