

EXPLANATION OF SYMOLS, REFERENCE MARKS AND
ABBREVIATIONS OF TECHNICAL TERM USED IN THIS TARIFF

The following symbols shall be used in this tariff for the purpose indicated below:

C	To signify changed regulation or rate structure.
D	To signify discontinued material.
I	To signify an increased rate.
N	To signify a new rate or regulation
R	To signify a reduced rate.

The following abbreviations shall be used in this tariff in place of the definition indicated below:

Hz	-	Hertz
Kbps	-	Kilobits Per Second
LATA	-	Local Access and Transport Area
NPA	-	Numbering Plan Area
NXX	-	Three-Digit Central Office prefix
PBX	-	Private Branch Exchange
POT	-	Point of Termination
PSTN	-	Public Switched Telephone Network
SWC	-	Service Wire Center
VoIP	-	Voice over Internet Protocol

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Todd Schafer, Region President
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Wake Forest, North Carolina

SECTION 1 – DEFINITIONS (Cont'd)

Recurring Charges

The monthly charges to the Customer for services, facilities and equipment which continue for the agreed upon duration of the service.

Service Commencement Date

The first date on which the Company notifies the Customer that the requested service or facility is available for use, unless extended by the Customer's refusal to accept service which does not conform to standards set forth in the Service Order or this tariff, in which case the Service Commencement Date is the date of the Customer's acceptance. The Company and the Customer may mutually agree on a substitute Service Commencement Date. If the Company does not have an executed Service Order from a customer, the Service Commencement Date will be the first date on which a customer used the service or facility.

Service Order

The written request for access services executed by the Customer and the Company in the format devised by the Company. The signing of a service Order by the Customer and acceptance by the Company initiates the respective obligations of the parties as set forth therein and pursuant to this tariff, but the duration of the service is calculated from the Service Commencement Date. Should a customer use the Company's access service without an executed Service Order, the Company will then request the customer to submit a Service Order.

Shared

A facility or equipment system or subsystem that can be used simultaneously by several Customers.

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 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 premises equipment.

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SECTION 2 – REGULATIONS (Cont'd)

(N)

2.3 Obligations of the Customer (cont'd)2.3.4 Identification and Rating of Toll VoIP-PSTN Traffic(A) Scope

Toll VoIP-PSTN Traffic is defined as traffic exchanged between a 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, by the Federal Communications Commission in its Report and Order in WC Docket Nos. 10-90, etc., FCC Release No. 11-161 (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 Toll VoIP-PSTN Traffic can be billed in accordance with the FCC Order. This section of the tariff does not preclude customers from negotiating different rates, terms and conditions governing compensation for Toll VoIP-PSTN traffic. This tariff does not supersede rates, terms and conditions governing compensation for Toll VoIP-PSTN traffic in existing interconnection agreements. Rates, terms and conditions governing compensation for Toll VoIP-PSTN traffic in this tariff apply prospectively.

- (B) 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 rate as specified in CenturyTel Solutions, LLC F.C.C. No. 1, Section 5.

(C) Calculation and Application of Percent-VoIP-Usage Factors

Telephone Company will determine the number of Toll VoIP-PSTN Traffic minutes of use ("MOU") to which interstate rates will be applied under (B) preceding, by applying an originating Percent VoIP Usage ("PVU") factor to the total intrastate access MOU originated by a Telephone Company end user and delivered to the customer and by applying a terminating PVU factor to the total intrastate access MOU terminated by a customer to the Telephone Company's end user.

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SECTION 2 – REGULATIONS (Cont'd)

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2.3 Obligations of the Customer (cont'd)2.3.4 Identification and Rating of Toll VoIP-PSTN Traffic (cont'd)(C) Calculation and Application of Percent-VoIP-Usage Factors (Cont'd)

- (1) The customer will calculate and furnish to the Telephone Company an originating Percent VoIP Usage-Customer ("PVU-C") factor representing the whole number percentage of the customer's total originating intrastate access MOU that the customer exchanges with the Telephone Company in the state that is received from the Telephone Company and that is terminated in IP format and that would be billed by the Telephone Company as intrastate access MOU. At such time that the Telephone Company offers VoIP service, the Telephone Company originating Percent VoIP Usage-Telephone Company ("PVU-T") factor will be calculated in the same manner as set forth above for customers.
- (2) The customer will calculate and furnish to the Telephone Company a terminating PVU-C factor representing the whole number percentage of the customer's total terminating intrastate access MOU that the customer exchanges with the Telephone Company in the state that is sent to the Telephone Company and which originated in IP format and that would be billed by the Telephone Company as intrastate access MOU. At such time that the Telephone Company offers VoIP service, the Telephone Company terminating PVU-T factor will be calculated in the same manner as set forth above for customers.
- (3) The Telephone Company will use the originating PVU-C and PVU-T factors to calculate an originating PVU factor that represents the percentage of total intrastate access MOU exchanged between the Telephone Company and the customer that is originated in IP format, whether at Telephone Company's end or at the customer's end. The originating PVU factor will be calculated as the sum of: (A) the originating PVU-C factor and (B) the originating PVU-T factor times (1.0 minus the originating PVU-C factor).

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SECTION 2 – REGULATIONS (Cont'd)

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2.3 Obligations of the Customer (cont'd)2.3.4 Identification and Rating of Toll VoIP-PSTN Traffic (cont'd)(C) Calculation and Application of Percent-VoIP-Usage Factors (Cont'd)

- (4) The Telephone Company will use the terminating PVU-C and terminating PVU-T factors to calculate a terminating PVU factor that represents the percentage of total intrastate access MOU exchanged between a Telephone Company and the customer that is terminated in IP format, whether at Company's end or at the customer's end. The terminating PVU factor will be calculated as the sum of: (A) the terminating PVU-C factor and (B) the terminating PVU-T factor times (1.0 minus the terminating PVU-C factor).
- (5) The Telephone Company will apply the originating and terminating PVU factors to the intrastate access MOU exchanged with the customer to determine the number of Toll VoIP-PSTN MOU.

Example 1: The PVU calculation is applied to the customer's originating and terminating intrastate MOU.

$$PVU = PVU-C + (PVU-T \times (1 - PVU-C))$$

The customer reported that their originating PVU-C as 15%. The Telephone Company's originating PVU-T is 6%. This results in the following:

$$PVU = 15\% \text{ plus } (6\% \text{ times } (1 - 15\%)) = 20\%$$

This means that 20% of the originating Intrastate MOU exchanged between the customer and the Telephone Company will be rated at Interstate rates.

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- (6) The customer shall not modify their reported PIU factor to account for Toll VoIP-PSTN traffic.

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SECTION 2 – REGULATIONS (Cont'd)

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2.3 Obligations of the Customer (cont'd)2.3.4 Identification and Rating of Toll VoIP-PSTN Traffic (cont'd)(C) Calculation and Application of Percent-VoIP-Usage Factors (Cont'd)

- (7) Both the customer provided originating PVU-C and the terminating PVU-C shall be based on information such as the number of the customer's retail VoIP subscriptions in the state (e.g. as reported on FCC Form 477), traffic studies, actual call detail or other relevant and verifiable information which will be provided to Telephone Company upon request.
- (8) The customer shall retain the call detail, work papers and information used to develop the PVU-C factors for a minimum of one year.
- (9) If the customer does not furnish the Telephone Company with a PVU-C factor, the Telephone Company will utilize a PVU equal to the Telephone Company's originating and/or terminating PVU-T.

(D) Initial Implementation of PVU Factors

- (1) If the PVU factors cannot be implemented in the Telephone Company's billing systems by December 29, 2011, once the factors can be implemented, the Telephone Company will adjust the customer's bills to reflect the PVU factors prospectively in the next bill period, if the PVU-C factors are provided by the customer to the Telephone Company prior to April 15, 2012.
- (2) The Telephone Company shall provide credits based on the reported PVU-C factors on a quarterly basis until such time as the billing system modifications can be implemented.

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SECTION 2 – REGULATIONS (Cont'd)

(N)

2.3 Obligations of the Customer (cont'd)2.3.4 Identification and Rating of Toll VoIP-PSTN Traffic (cont'd)(E) PVU Factor Updates

The customer may update the PVU-C factors quarterly using the method set forth in (C)(1) and (2) preceding. If the customer chooses to submit such updates, it shall forward to the Telephone Company, no later than 15 days after the first of January, April, July and/or October of each year, revised PVU-C factors based on data for the prior three months, ending the last day of December, March, June and September, respectively. The revised PVU-C factors will serve as the basis for future billing and will be effective on the next bill date, and shall serve as the basis for subsequent monthly billing until superseded by new PVU-C factors. No prorating or backbilling will be done based on the updated PVU-C factors. At such time that the Telephone Company offers VoIP service, the Telephone Company's PVU-T factor may be updated in the same manner as set forth above for customers.

(F) PVU Factor Verification

- (1) Not more than twice in any year, the Telephone Company may request from the customer an overview of the process used to determine the PVU-C factors, the call detail records, description of the method for determining how the end user originates or terminates calls in IP format, and other information used to determine the customer's PVU-C factors furnished to the Telephone Company in order to validate the PVU-C factors supplied. The customer shall comply, and shall reasonably supply the requested data and information within 15 days of the Telephone Company's request.

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SECTION 2 – REGULATIONS (Cont'd)

(N)

2.3 Obligations of the Customer (cont'd)2.3.4 Identification and Rating of Toll VoIP-PSTN Traffic (cont'd)(F) PVU-C Factor Verification (Cont'd)

- (2) The Telephone Company may dispute the customer's PVU-C factor based upon:
 - (a) A review of the requested data and information provided by the customer.
 - (b) The Telephone Company's reasonable review of other market information, FCC reports on VoIP lines, such as FCC Form 477 or state level results based on FCC Local Competition Report or other relevant data.
 - (c) A change in the reported PVU-C factor by more than five percentage points from the preceding quarter.
- (3) If after review of the data and information, the customer and the Telephone Company establishes revised PVU-C factors, the customer and the Telephone Company will begin using those revised PVU-C factors with the next bill period.
- (4) If the dispute is unresolved, the Telephone Company may initiate an audit. The Telephone Company shall limit audits of the customer's PVU-C 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.
 - (a) 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 PVU-C factors, the Telephone Company will bill the usage for all contested periods using the most recent undisputed PVU-C factors reported by the customer. These PVU-C factors will remain in effect until the audit can be completed

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SECTION 2 – REGULATIONS (Cont'd)

(N)

2.3 Obligations of the Customer (cont'd)2.3.4 Identification and Rating of Toll VoIP-PSTN Traffic (cont'd)(F) PVU Factor Verification (Cont'd)

(4) (Cont'd)

- (b) During the audit, the undisputed PVU-C factors from the previous reporting period will be used by the Telephone Company.
- (c) The Telephone Company will adjust the customer's PVU-C factors based on the results of the audit and implement the revised PVU-C in the next billing period or quarterly report date, whichever is first. The revised PVU-C factors will apply for the next two quarters before new factors can be submitted by the customer.
- (d) If the audit supports the customer's PVU-C factors, the usage for the contested periods will be adjusted to reflect the customer's audited PVU-C factors.

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