

REDACTED

EXHIBIT C

Audit Workpapers

ACN 11-160-4-3

ACN 11-160-4-4

Redacted

DOCUMENT NUMBER: 08728

DEC-1 =

FPSC-COMMISSION CLERK

KW
11/10/11

**Birch Communications
Regulatory Assessment Fee Audit
2010
Kathy Welch
11/10/2011**

Confidential Index

Workpaper #	Workpaper Title	Pages
10-1/1	Co. Letter	1
10-1/2	Co. Letter	1
10-1/3	Co. Letter	1
12	Trial Balance Total Co.	6
12-1	By state	1
12-1/1	Florida GL balances	4
12-1/1-1	Co. Representation Intra	1
12-2	Co. First GL detail	3
12-3	Financials	4
41-1	Co. RAF Backup	1
41-1/1	Revenue by Type Jan-Aug	6
41-1/2	Revenue by Type Sept-Dec	3
41-1/3	1st LD response	1
41-2	2nd LD response	1
44	Summary Relay	1
44-1	Relay Returns	12

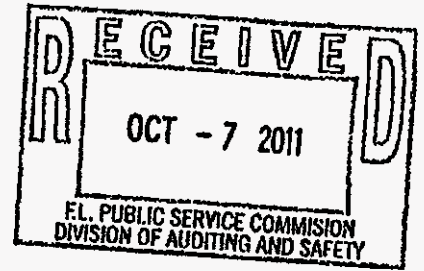
08728 DEC-1 =
FPSC-COMMISSION CLERK

Birch Communications, Inc. (TX326)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-3
TYE 2010
Title Co Response Letter



VW
11/9/11

October 6, 2011



PBC

Kathy Welch
Florida Public Service Commission
3625 N.W. 82 Avenue, Suite 400
Miami FL 33168

RE: Proprietary and Confidential response to RAF audit request

Dear Ms Welch:

Please find the enclosed response for the 2010 Florida RAF audit for Birch Communications, Inc, and subsidiaries in Florida.

Birch Communications, Inc, TX326 TJ268
Birch Telecom of the South, Inc. TX476 TJ414

Please treat all provided information as proprietary and confidential for the exclusive purpose of the 2010 Florida Regulatory Assessment Fee audit.

I trust this provided information satisfies this request.

Regards,

A handwritten signature in cursive script that reads "Stephen Spohrer".

Stephen Spohrer
Tax Department

Tax Department
Birch Communications Inc
2300 Main Street, Suite 340
Kansas City MO 64108

816-300-3352
stephen.spohrer@birch.com

Birch Communications. At your service.

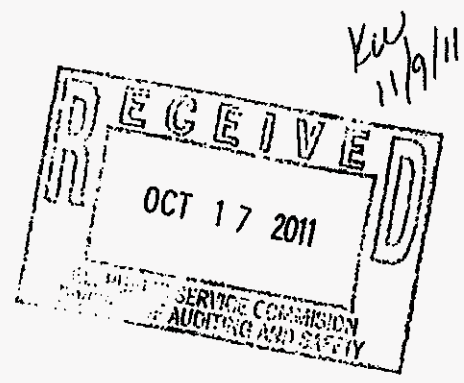
10-1
1

Birch Communications, Inc. (TX326)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-3
TYE 2010

Title Ce response letter



October 13, 2011



RBC

Kathy Welch
Florida Public Service Commission
3625 N.W. 82 Avenue, Suite 400
Miami FL 33166

RE: Proprietary and Confidential response to RAF audit request dated October 10 2011

Dear Ms. Welch:

Please treat all provided information as proprietary and confidential for the exclusive purpose of the 2010 Florida Regulatory Assessment Fee audit.

Please find the enclosed response to your October 10 2011 email, for the 2010 Florida RAF audit for Birch Communications, Inc, and subsidiary in Florida.

Birch Communications, Inc, TX326 TJ268
Birch Telecom of the South, Inc. TX476 TJ414

I enclosed a printout of the Florida billed usage reporting that separates the intrastate, interstate and international long distance. This schedule documents the interstate and international portion of long distance for GL account 4620.

ADN Revenue is an internal Birch identification of customers that are serviced using the Birch owned switching network, versus purchased switching from an unrelated carrier.

The original RAF request that Birch received was for Birch Communications, Inc. That RAF request did not inquire about other affiliated companies operating in Florida. During our 9/21 phone conversation you explained the original RAF request and requested the country wide income statement and revenue breakdown by State. Satisfying that request necessitated the need to provide all information for Florida regardless of regulated company. The previous schedules provided prior to 9/21 were the result of a failed attempt to comply with the original RAF request for Birch Communications, Inc. information only. Those previous schedules do not reflect the combined operations of both Birch companies that operate in Florida, and should be disregarded.

I trust this provided information satisfies this request.

Regards,

Stephen Spohrer
Tax Department

Tax Department
Birch Communications Inc
2300 Main Street, Suite 340
Kansas City MO 64108

816-300-3352
stephen.spohrer@birch.com

Birch Communications.

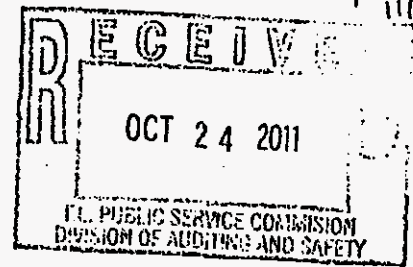
10-1
2

Birch Communications, Inc. (TX326)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-3
TYE 2010

Title Co Response letter

Birch
communications

October 21, 2011



ABC
Kathy Welch
Florida Public Service Commission
3625 N.W. 82 Avenue, Suite 400
Miami FL 33166

RE: Proprietary and Confidential response to RAF audit request dated October 19 2011

Dear Ms. Welch:

Please treat all provided information as proprietary and confidential for the exclusive purpose of the 2010 Florida Regulatory Assessment Fee audit.

Please find the enclosed response to your October 19 2011 email, for the 2010 Florida RAF audit for Birch Communications, Inc, and subsidiary in Florida.

Birch Communications, Inc. TX326 TJ268
Birch Telecom of the South, Inc. TX476 TJ414

Please find the enclosed Birch Communications, Inc. audit opinion letter and audited income statement for year ended 12-31-2010. Birch Communications, Inc. is a private company and requests proprietary and confidential treatment of these documents.

I should be able to respond to the remaining questions from your October 19 2011 email late next week.

I trust this provided audit information satisfies this request.

Regards,

Stephen Spohrer
Tax Department

Tax Department
Birch Communications Inc
2300 Main Street, Suite 340
Kansas City MO 64108

816-300-3352
stephen.spohrer@birch.com

Birch Communications.

10-1
3

BIRCH COMMUNICATIONS INC. AND SUBSIDIARIES

TYE 2010
Title Trial Balance Total Co

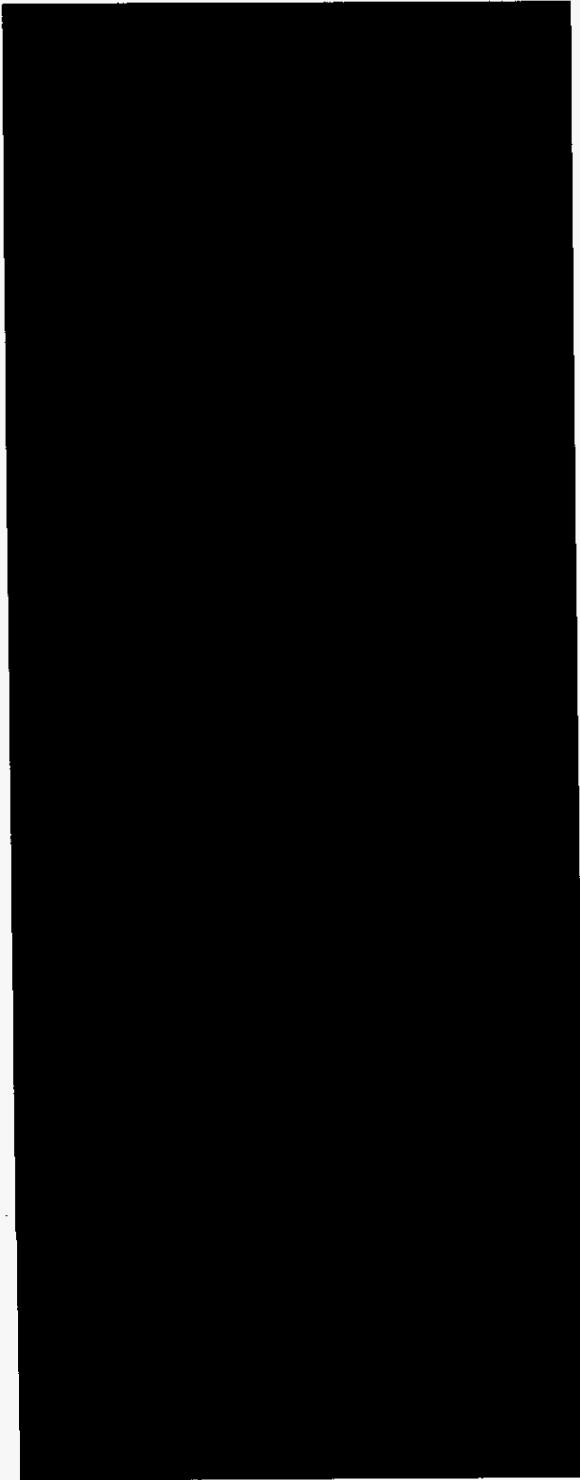
Key 11/11

PBC

PROPRIETARY AND CONFIDENTIAL.

PROVIDED TO FLORIDA PUBLIC SERVICE COMMISSION FOR 2010 RAF AUDIT.

TRIAL BALANCE @ 12/31/10



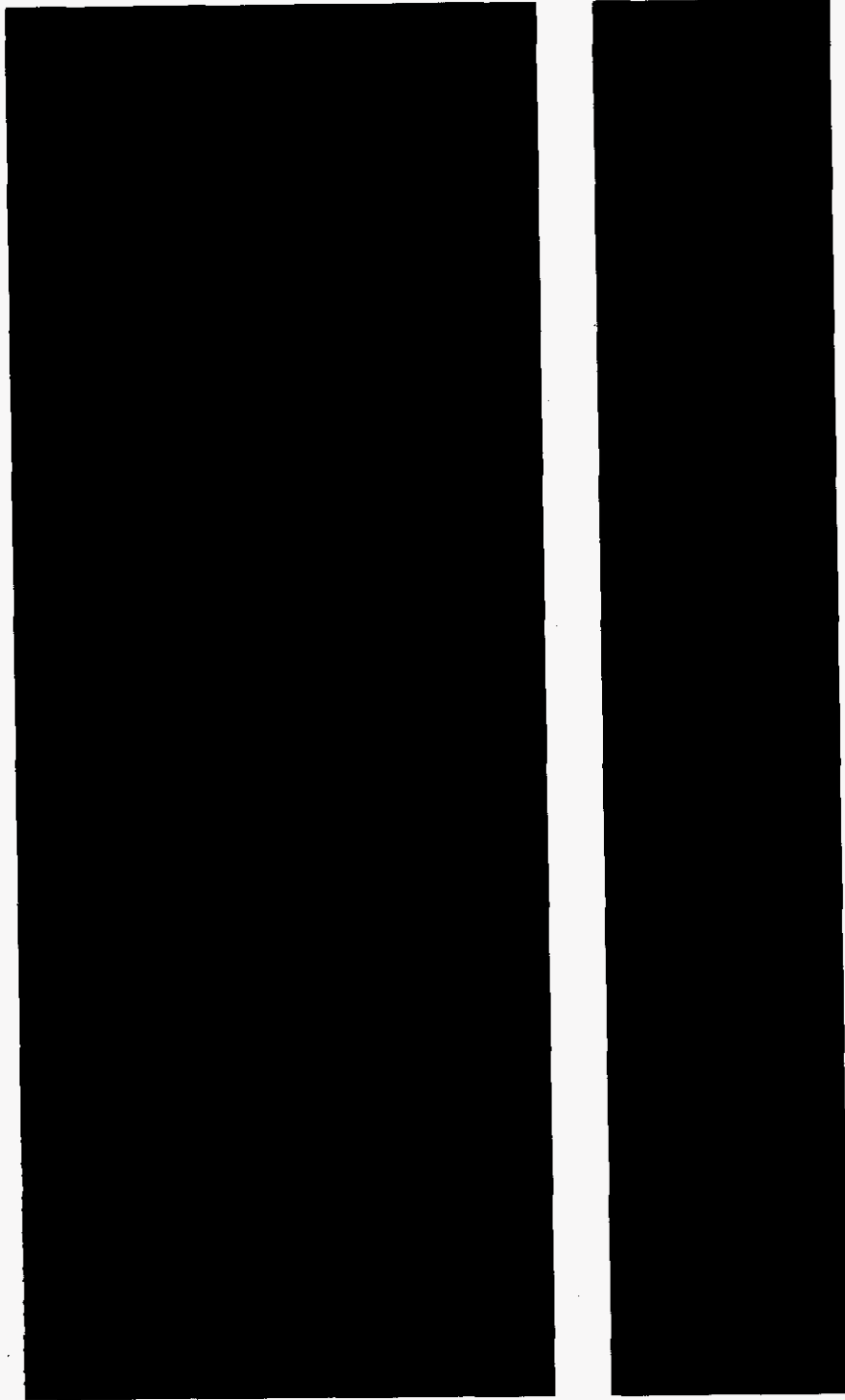
Source: Reg 1

BIRCH COMMUNICATIONS INC. AND SUBSIDIARIES

PRORPIETARY AND CONFIDENTIAL.

PROVIDED TO FLORIDA PUBLIC SERVICE COMMISSION FOR 2010 RAF AUDIT.

TRIAL BALANCE @ 12/31/10

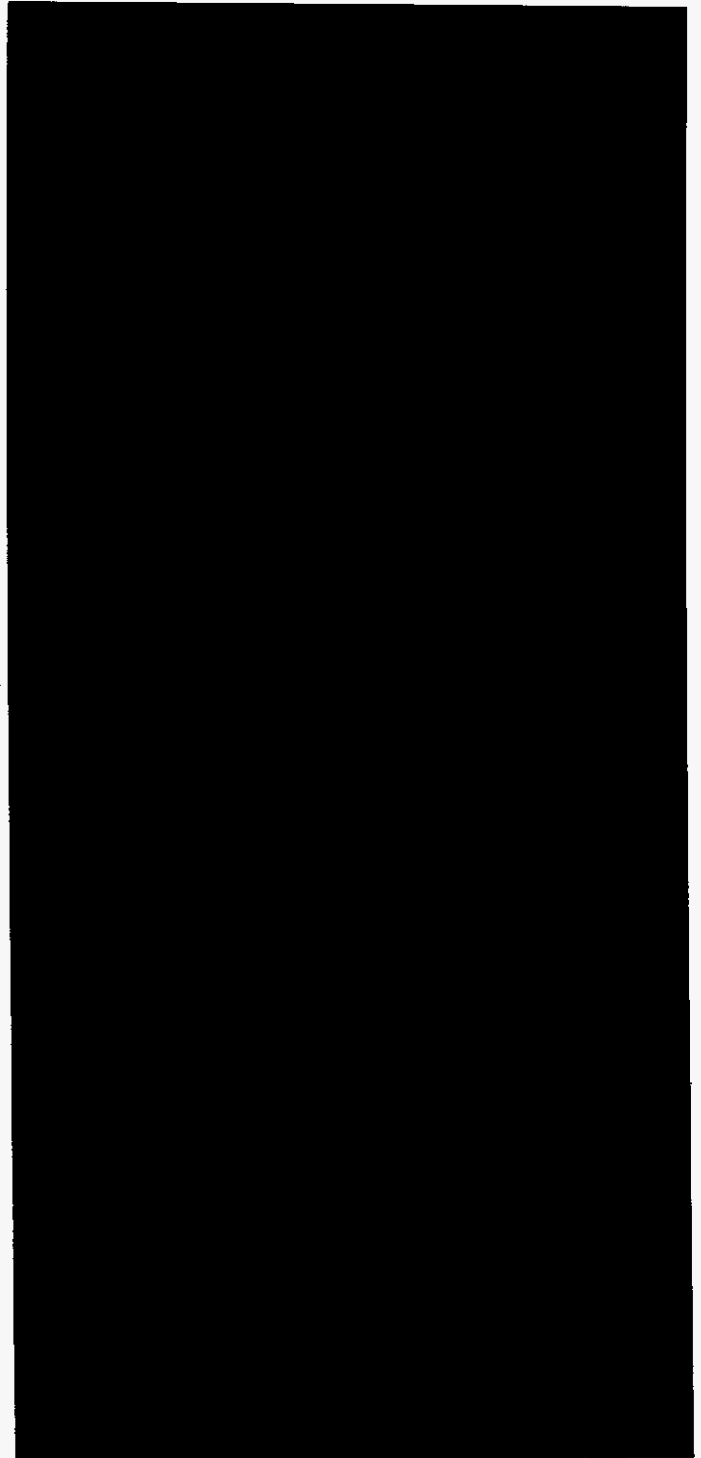
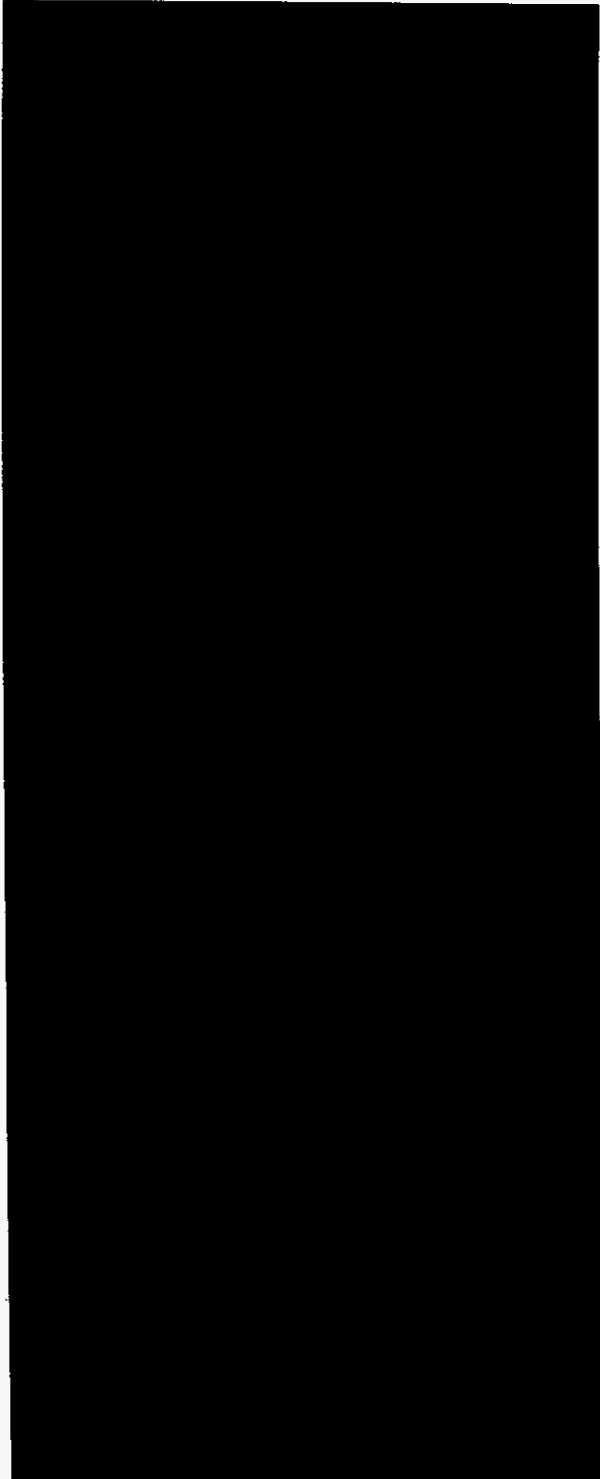


BIRCH COMMUNICATIONS INC. AND SUBSIDIARIES

PROPRIETARY AND CONFIDENTIAL.

PROVIDED TO FLORIDA PUBLIC SERVICE COMMISSION FOR 2010 RAF AUDIT.

TRIAL BALANCE @ 12/31/10



Birch Communications, Inc. and Subsidiaries
PROPRIETARY AND CONFIDENTIAL

/ Provided GL Detail for Fl. for the acct.

BIRCH COMMUNICATIONS INC. AND SUBSIDIARIES

**PRORPIETARY AND CONFIDENTIAL.
PROVIDED TO FLORIDA PUBLIC SERVICE COMMISSION FOR 2010 RAF AUDIT.**

TRIAL BALANCE @ 12/31/10



BIRCH COMMUNICATIONS INC. AND SUBSIDIARIES

**PROPRIETARY AND CONFIDENTIAL
PROVIDED TO FLORIDA PUBLIC SERVICE COMMISSION FOR 2010 RAF AUDIT.**

TRIAL BALANCE @ 12/31/10

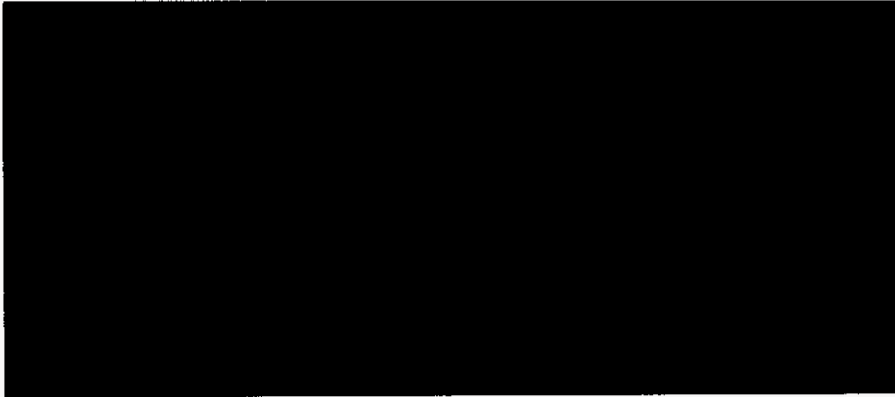


BIRCH COMMUNICATIONS INC. AND SUBSIDIARIES

PRORPIETARY AND CONFIDENTIAL.

PROVIDED TO FLORIDA PUBLIC SERVICE COMMISSION FOR 2010 RAF AUDIT.

TRIAL BALANCE @ 12/31/10



TYE 2010

Title Fla Portion Total Revenue

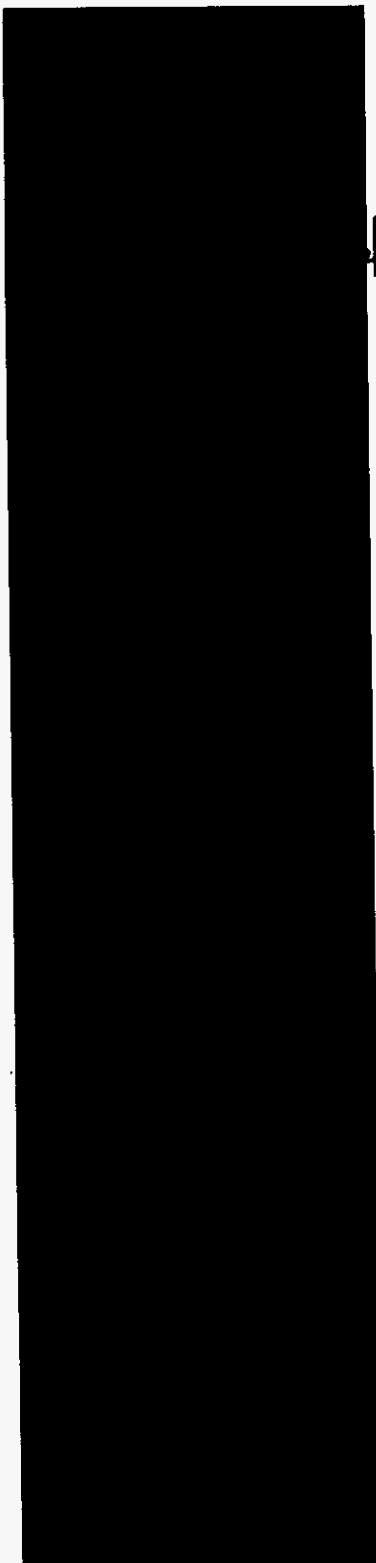
*16W
11/17/11*

PBC

BIRCH COMMUNICATIONS, INC. AND SUBSIDIARIES

PROPRIETARY AND CONFIDENTIAL. PROVIDED TO FLORIDA PUBLIC SERVICE COMMISSION FOR 2010 RAF AUDIT.

2010 REVENUE BY STATE



Source: Reg 1

Birch Communications and Birch Telecom of the South
Florida Revenue by Account
Test Year Ended December 31, 2010
Kathy Welch
10/19/11
Source: Request 1 Trial Balance

Birch Communications, Inc. (TX326)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-3
TYE 2010
Title Revenue from Call Fla.

11/9/11

Per 12-1/1-1 all of these accounts are FL Intrastate except for 4820 and 4890. The interstate and international portion from 41-2 were removed.

Account	Account Title	Amount	Total by Acct.	Total per 12-2	Difference
---------	---------------	--------	----------------	----------------	------------



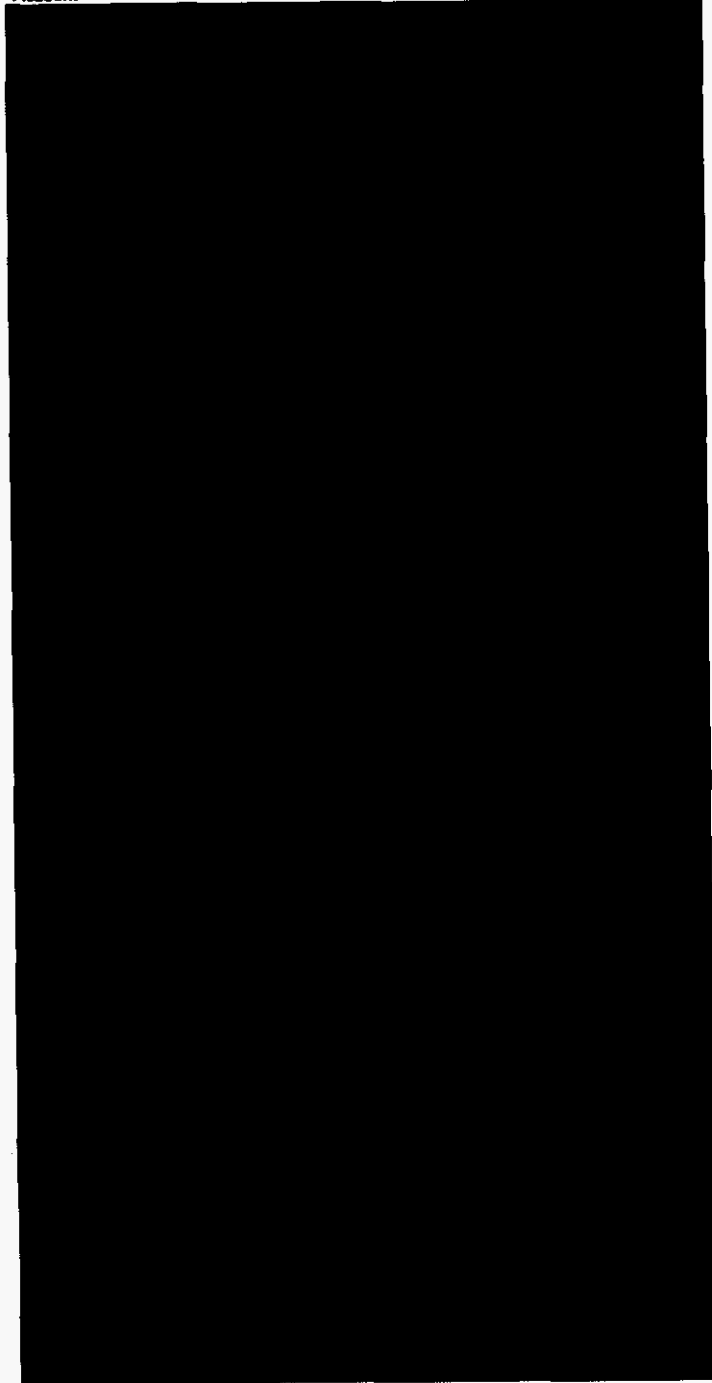
Source: Key 1 to Fla

12-1
1 p 1

Birch Communications and Birch Telecom of the South
Florida Revenue by Account
Test Year Ended December 31, 2010
Kathy Welch
10/19/11
Source: Request 1 Trial Balance

Per 12-1/1-1 all of these accounts are Fl. intrastate except for 4620 and 4890. The interstate and international portion from 41-2 were removed.

Account	Account Title	Amount	Total by Acct.	Total per 12-2	Difference
---------	---------------	--------	----------------	----------------	------------

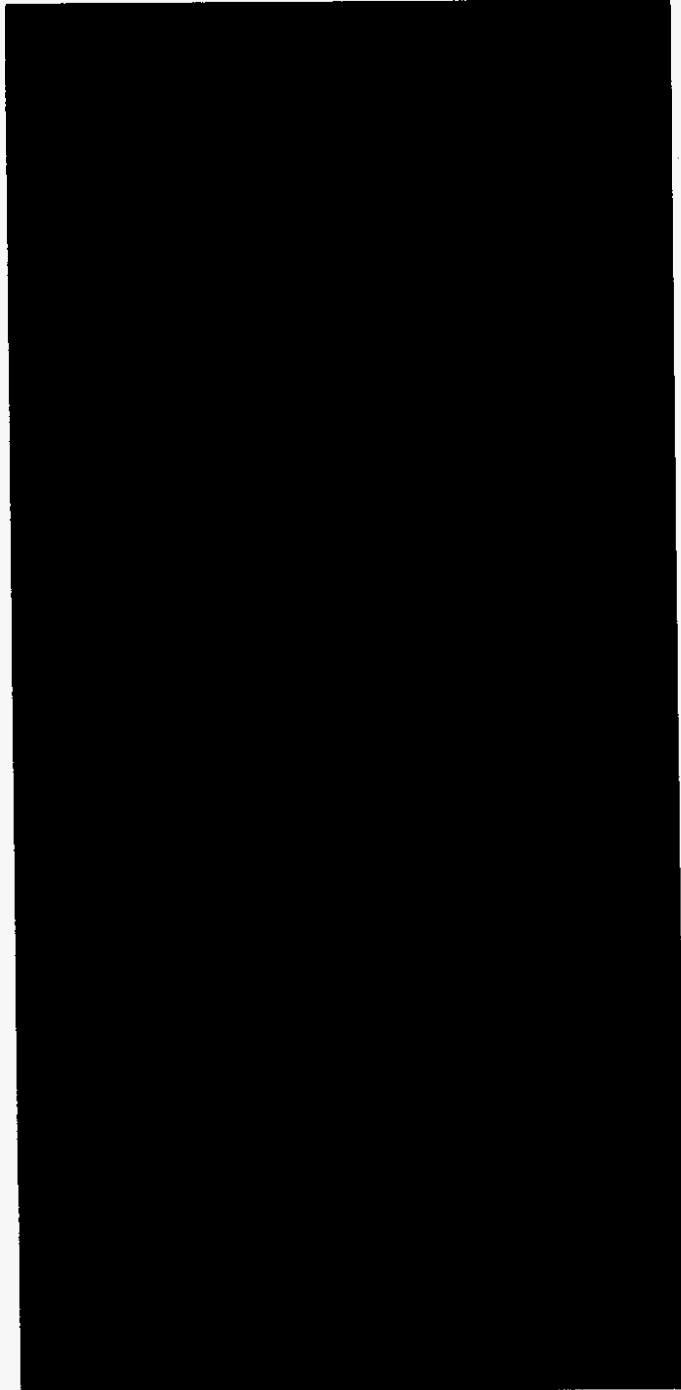


12-1
1 P2

Birch Communications and Birch Telecom of the South
Florida Revenue by Account
Test Year Ended December 31, 2010
Kathy Welch
10/19/11
Source: Request 1 Trial Balance

Per 12-1/1-1 all of these accounts are FL Intrastate except for 4620 and 4890. The Interstate and International portion from 41-2 were removed.

Account	Account Title	Amount	Total by Acct.	Total per 12-2	Difference
---------	---------------	--------	----------------	----------------	------------



Birch Communications and Birch Telecom of the South
Florida Revenue by Account
Test Year Ended December 31, 2010
Kathy Welch
10/19/11
Source: Request 1 Trial Balance

Per 12-1/1-1 all of these accounts are FL. Inrastate except for 4820 and 4890. The Interstate and international portion from 41-2 were removed.

Account	Account Title	Amount	Total by Acct.	Total per 12-2	Difference
---------	---------------	--------	----------------	----------------	------------

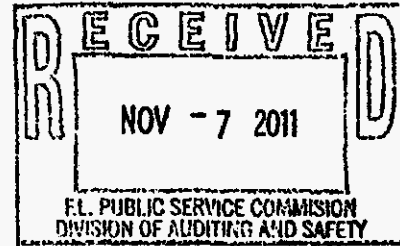


Birch Communications, Inc. (TX326)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-180-4-3
TYE 2010

Title Co before extra

Birch
communications

November 2, 2011



ABC

Kathy Welch
Florida Public Service Commission
3625 N.W. 82 Avenue, Suite 400
Miami FL 33166

RE: Proprietary and Confidential response to RAF audit request dated October 19 2011

Dear Ms. Welch:

Please treat all provided information as proprietary and confidential for the exclusive purpose of the 2010 Florida Regulatory Assessment Fee audit.

Please find the enclosed response to your October 19 2011 email, for the 2010 Florida RAF audit for Birch Communications, Inc, and subsidiary in Florida.

Birch Communications, Inc, TX326 TJ268
Birch Telecom of the South, Inc. TX476 TJ414

These following GL accounts have Florida revenue, indicated in the detailed general ledger supplied on the CD mailed on 10/6/2011. The only accounts in this list that have interstate or international revenue are the long distance accounts 4620 and 4890. The interstate and international portion of that account was provided on my October 13 response.

4020
4025
4160
4170
4450
4490
4491
4550
4620
4860
4866
4868
4890

These following GL accounts do not have Florida revenue.

4080
4171
4770
4895

I trust this provided information satisfies this request.

Regards,

Stephen Spohrer
Tax Department

Birch Communications.

12-1
1-1

PBC

Birch Communications, Inc.

From Period

[01] To [12]

Per Year

[2010]

From State

[FL] To [FL]

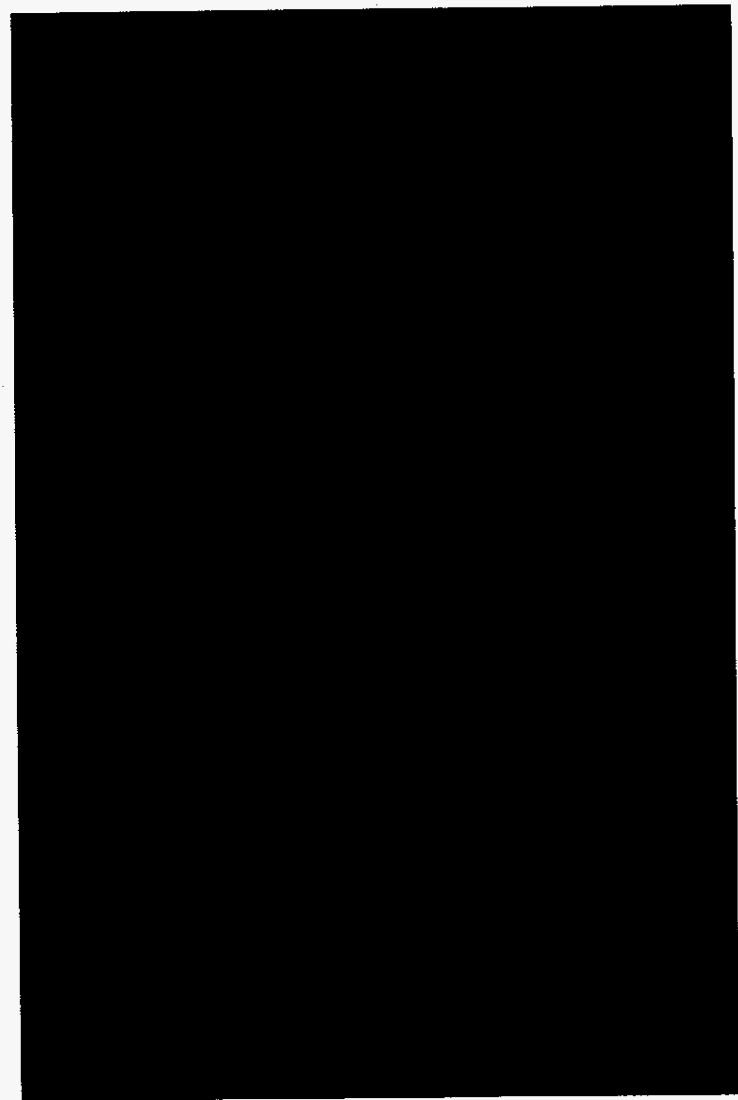
Burch Comm. only
Does not have Burch Telecom

Rev
11/9/11
Birch Communications, Inc. (TX326)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-3
TYE 2010
Title 1st G/L Detail Sent

Not Complete

Service Regs

Prd.	Acct Number	Description	Debits	Credits	Net Change	Balance
01		Local Service Receiving January 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 01:				
02		February 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 02:				
03		March 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 03:				
04		April 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 04:				
05		May 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 05:				
06		June 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 06:				
07		July 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 07:				
08		August 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 08:				
09		September 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 09:				
10		October 2010 ICE-BCIF				



trial balance.xls

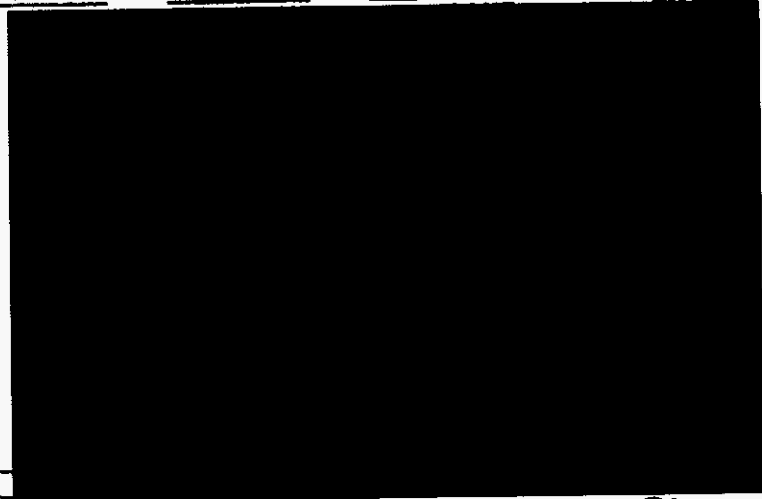
See 12-1/1 p1 for all accts including Burch Telecom of the

12-2 p1

<u>Prd.</u>	<u>Acct Number</u>	<u>Description</u>	<u>Debits</u>	<u>Credits</u>	<u>Net Change</u>	<u>Balance</u>
		Net Change and Ending Balance for Fiscal Period 10:				
11	GL-JE	November 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 11:				
12	GL-JE	December 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 12:				
		Totals: Local Service Paying				
01	GL-JE	LB- Call Charges January 2010 ICE-BCIF	-			
		Net Change and Ending Balance for Fiscal Period 01:				
02	GL-JE	February 2010 ICE-BCIF	-			
		Net Change and Ending Balance for Fiscal Period 02:				
03	GL-JE	March 2010 ICE-BCIF	-			
		Net Change and Ending Balance for Fiscal Period 03:				
04	GL-JE	April 2010 ICE-BCIF	-			
		Net Change and Ending Balance for Fiscal Period 04:				
05	GL-JE	May 2010 ICE-BCIF	-			
		Net Change and Ending Balance for Fiscal Period 05:				
06	GL-JE	June 2010 ICE-BCIF	-			
		Net Change and Ending Balance for Fiscal Period 06:				
07	GL-JE	July 2010 ICE-BCIF	-			
		Net Change and Ending Balance for Fiscal Period 07:				
08	GL-JE	August 2010 ICE-BCIF	-			

12/22/10

<u>Prd.</u>	<u>Acct Number</u>	<u>Description</u>	<u>Debits</u>	<u>Credits</u>	<u>Net Change</u>	<u>Balance</u>
		Net Change and Ending Balance for Fiscal Period 08:				
09	GLJE	September 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 09:				
10	GLJE	October 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 10:				
11	GLJE	November 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 11:				
12	GLJE	December 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 12:				
		Totals: LD-Call Charges				



(A)

122
P3

Birch Communications, Inc. (TX328)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-180-4-3
TYE, 2010
Title Audited Income St

PBL

KW
11/9/11



**BIRCH COMMUNICATIONS, INC.
MACON, GEORGIA**

**CONSOLIDATED FINANCIAL STATEMENTS AS OF
DECEMBER 31, 2010 AND 2009 AND
REPORT OF INDEPENDENT ACCOUNTANTS**

Proprietary & Confidential

Source: Regi

12-3p1

MCNAIR, McLEMORE, MIDDLEBROOKS & Co., LLC
CERTIFIED PUBLIC ACCOUNTANTS
389 Mulberry Street • Post Office Box One • Macon, GA 31202
Telephone (478) 746-6277 • Facsimile (478) 741-1129
www.mmmcpa.com

April 1, 2011

REPORT OF INDEPENDENT ACCOUNTANTS

The Board of Directors and Stockholders
Birch Communications, Inc.

We have audited the accompanying consolidated balance sheets of Birch Communications, Inc. as of December 31, 2010 and 2009 and the related consolidated statements of operations, changes in stockholders' equity and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Birch Communications, Inc. as of December 31, 2010 and 2009 and the results of its operations and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

McNair, McLemore, Middlebrooks & Co., LLC
MCNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

Proprietary & Confidential



**BIRCH COMMUNICATIONS, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
FOR THE YEARS ENDED DECEMBER 31**

	2010	2009
Operating Revenue		
Cost of Services		
Operating Expenses		
Selling and Marketing		
General and Administrative		
Share-Based Compensation and Consulting		
Depreciation and Amortization		
Operating Income		
Other Income (Expense)		
Interest Income		
Other Income		
Interest Expense		
Net Income (Loss) Before Income Taxes		
Income Tax Provision (Benefit)		
Net Income (Loss)		

*Birch Communications, Inc.
Proprietary & Confidential*

The accompanying notes are an integral part of these consolidated statements.

Birch Communications
2010 CONSOLIDATED STATEMENTS OF OPERATIONS

	January	February	March	April	May	June	July	August	September	October	November	December	YTD
REVENUES	<div style="text-align: right; font-size: 2em; margin-bottom: 10px;">123</div>												
COST OF SALES													
Gross profit													
OPERATING EXPENSES													
Selling and marketing % of Revenue													
General and administrative % of Revenue													
Provision for doubtful accounts % of Revenue													
Depreciation and amortization (A) % of Revenue													
Total operating expenses													
Excluding Depreciation													
OPERATING INCOME (LOSS)													
OTHER INCOME (EXPENSE):													
Interest income													
Interest expense													
(Net) Interest expense													
Other income													
Total other income (expense)													
INCOME (LOSS) BEFORE INCOME TAXES													
INCOME TAX EXPENSE (BENEFIT)													
NET INCOME (LOSS)													
Discontinued Operations COS													
Discontinued Operations G&A													
NON RECURRING G&A													
EBITDA													

12-36

PBC

Birch Communications, Inc. (TX326)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-3

TYE 2010
Title Original B/O Provided for Return

KW
11/9/11

Birch Communications, Inc.
Florida

Month	Period	Year	Category	Revenue
January	01	2010	1 Local	
January	01	2010	3 Long Distance	
February	02	2010	1 Local	
February	02	2010	3 Long Distance	
March	03	2010	1 Local	
March	03	2010	3 Long Distance	
April	04	2010	1 Local	
April	04	2010	3 Long Distance	
May	05	2010	1 Local	
May	05	2010	3 Long Distance	
June	06	2010	1 Local	
June	06	2010	3 Long Distance	
July	07	2010	1 Local	
July	07	2010	3 Long Distance	
August	08	2010	1 Local	
August	08	2010	3 Long Distance	
September	09	2010	1 Local	
September	09	2010	3 Long Distance	
October	10	2010	1 Local	
October	10	2010	3 Long Distance	
November	11	2010	1 Local	
November	11	2010	3 Long Distance	
December	12	2010	1 Local	
December	12	2010	3 Long Distance	



7/012 QBE 2p2
IXC 2p1

(2)

The Co. provided this schedule in Response
to Reg 1. It showed that they did
not exclude Jan-June Rev.
Could not tell if there were other accts.
that they had not included from this

10 BC

Birch Communications, Inc. (TX328)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-3

12/11/11

Birch Communications, Inc.

TYE 2010
Title Co Breakdown by Type

Jan - Aug 2

Product ID	Product Description	Line	Category	Revenue
9	Residential Line	TRUE	Local	
49	FX Local Channel-Primary	FALSE	Local	
50	Flat Rate Business Line	TRUE	Local	
51	Flat Rate Business Line	TRUE	Local	
149	Additional listing	FALSE	Local	
163	Custom Toll Restriction 1	FALSE	Local	
176	Distinctive Ring Service	FALSE	Local	
243	User Transfer/Conference	FALSE	Local	
259	Three-Way Calling, non-packaged	FALSE	Local	
259	Three-Way Calling, non-packaged	FALSE	Local	
260	Three-Way Calling with Transfer	FALSE	Local	
261	30 Code Speed Calling	FALSE	Local	
263	8 Code Speed Calling	FALSE	Local	
264	Call Forwarding Variable	FALSE	Local	
267	Call Waiting	FALSE	Local	
270	Call Waiting Deluxe w/ conferencing	FALSE	Local	
271	Call Waiting Deluxe w/ conferencing	FALSE	Local	
271	Call Waiting Deluxe w/ conferencing	FALSE	Local	
290	Foreign additional listing	FALSE	Local	
318	Call Forwarding Busy Line	FALSE	Local	
319	Call Forwarding No Answer	FALSE	Local	
320	Call Forwarding No Answer w/ ring control	FALSE	Local	
320	Call Forwarding No Answer w/ ring control	FALSE	Local	
321	Call Forward Var w/ remote activation	FALSE	Local	
321	Call Forward Var w/ remote activation	FALSE	Local	
331	Hunting/Rollover Service	FALSE	Local	
362	ISDN Threshold Pricing Plan B-Channel Activated	TRUE	Local	
415	MemoryCall Voice Mail Flat Rate	FALSE	Local	
415	MemoryCall Voice Mail Flat Rate	FALSE	Local	
416	MemoryCall Answering Service	FALSE	Local	
416	MemoryCall Answering Service	FALSE	Local	
428	MemoryCall Extension Box	FALSE	Local	
431	Prestige Service add'l arrangement	FALSE	Local	
437	Preferred Call Forwarding	FALSE	Local	
535	Remote Call Forwarding, add'l path	FALSE	Local	
578	Back-Up Line	TRUE	Local	
583	Inside Wire Maintenance	FALSE	Local	
589	MemoryCall Answering Service	FALSE	Local	
590	Surrogate Client Number	FALSE	Local	
596	Listing not printed	FALSE	Local	
601	Non-Published No Charge	FALSE	Local	
603	Non-Published Listing	FALSE	Local	
610	Basic Caller ID	FALSE	Local	
610	Basic Caller ID	FALSE	Local	

Source: Regl This provided revenue by product. Still could not tell if revenue was excluded

pl 4-1/1

616 Repeat Dialing (*66)	FALSE	Local
618 Call Return (*69)	FALSE	Local
819 Call Tracing (*57)	FALSE	Local
620 Call Block (*60)	FALSE	Local
628 Enhanced Caller ID	FALSE	Local
629 Caller ID Deluxe	FALSE	Local
629 Caller ID Deluxe	FALSE	Local
662 Business Line Flat Rate	TRUE	Local
664 Combination Trunk Flat Rate	TRUE	Local
716 Remote Call Forwarding	TRUE	Local
719 MemoryCall Voicemail, economy	FALSE	Local
722 Inside Wire Maintenance	FALSE	Local
791 Restore 1st Line	FALSE	Local
792 Restore Addl Line	FALSE	Local
811 First Line Installation w/Wire & Jack	FALSE	Local
812 Line Installation	FALSE	Local
814 Long Distance Intra-State	FALSE	LD
843 Residence Line	TRUE	Local
844 Residence Line	TRUE	Local
845 Business Line Flat Rate	TRUE	Local
845 Business Line Flat Rate	TRUE	Local
850 Business Line Flat Rate	TRUE	Local
850 Business Line Flat Rate	TRUE	Local
852 Residential Line	TRUE	Local
885 Dir. Assist./Call Complete Volume Plan	FALSE	Local
929 Area Calling Service	TRUE	Local
1096 Flat Rate Business Line	TRUE	Local
1106 Foreign Exchange Line	TRUE	Local
1199 Unbundled Exchange Ports, 2-Wire Business Outgoing Only	TRUE	Local
1405 Remote Call Forwarding	TRUE	Local
1406 All Access Package	TRUE	Local
1409 Remote Call Forwarding	TRUE	Local
1410 Remote Call Forwarding	TRUE	Local
1411 Remote Call Forwarding	TRUE	Local
1423 Star 98 Access, Voice Mail Companion	FALSE	Local
1438 LifeLine Credit	FALSE	Local
1491 All Access Lite Package	TRUE	Local
1492 Home Companion 2500 Package	TRUE	Local
1494 Voice Mailbox - Business	FALSE	Local
1509 Voice Mail w/sub-mailbox - Business	FALSE	Local
1559 Remote Call Forwarding	TRUE	Local
1563 Voice Mailbox w/Sub-mailbox - Residential	FALSE	Local
1584 Toll-Free Number Monthly Fee	FALSE	LD
1575 Simple Connections	TRUE	Local
1576 Simple Connections Lite	TRUE	Local
1577 Voice Mailbox - Residential	FALSE	Local
1633 Off Premise Extension	FALSE	Local

1653	Basic Access Line	TRUE	Local
1751	Access Spectrum Plus Service	TRUE	Local
1759	Residential Service 2500	TRUE	Local
1771	Residential Service 2500 - Additional Line	TRUE	Local
1773	Value Line	TRUE	Local
1778	LD Only Charges and Credits	FALSE	LD
1787	Interim Foreign Exchange Service	FALSE	Local
1792	Access Complete Nation 2500	TRUE	Local
1793	Access Complete 250	TRUE	Local
1794	Access Complete 50	TRUE	Local
1795	Access Complete Local	TRUE	Local
1796	Access Complete Plus	TRUE	Local
1797	Access Complete Premium 2500	TRUE	Local
1798	Access Complete Nation Business 2500	TRUE	Local
1802	Customer Appreciation Credit	FALSE	Local
1803	International Buy Down Plan	FALSE	LD
1819	Facilities Charge	FALSE	Local
1820	Facilities Charge	FALSE	Local
1821	Supplementary Facilities Charge	FALSE	Local
1822	Regulatory Compliance Fee	FALSE	Local
1823	Carrier Access Recovery Charge	FALSE	Local
1826	America 2500	TRUE	Local
1827	America Choice	TRUE	Local
1828	America Additional Line Service	TRUE	Local
1830	National Carrier Charge	FALSE	Local
1835	WorldSaver Everywhere	FALSE	LD
1840	America Basic	TRUE	Local
1845	Group of 20 DID Numbers	FALSE	Local
1848	A.D.N. Unified Messaging Multi Box	FALSE	Local
1851	Basic Connections	TRUE	Local
1871	Long Distance Only Monthly Recurring	FALSE	LD
1959	Freedom Pack Essentials 800min	TRUE	Local
1966	Sprawler Plus	FALSE	LD
1969	SmartBiz Premier	TRUE	Local
1979	100% Hunting Credit -Term Plan	FALSE	Local
1983	Preferred Customer Discount	FALSE	Local
1994	\$2 Preferred Customer Discount	FALSE	Local
2041	Non Published Listing	FALSE	Local
2056	Birchual Office - Long Distance	TRUE	Local
2058	Birchual Office - Local	TRUE	Local
2059	Birchual Office - Additional Local Path	FALSE	Local
2097	Long Distance Restriction	FALSE	LD
2099	7 Feature Value Package	FALSE	Local
2100	3 Feature Value Package	FALSE	Local
2101	The Freedom Pack	FALSE	Local
2107	Basic Line	TRUE	Local
2109	Basic Line	TRUE	Local

2117	SmartBiz Premier	TRUE	Local
2118	Basic Line	TRUE	Local
2120	Basic Line	TRUE	Local
2124	Basic Line	TRUE	Local
2126	The Freedom Pack	FALSE	Local
2127	The Freedom Pack Plus	FALSE	Local
2458	DID Block of 100 Numbers	FALSE	Local
2716	The Freedom Pack Plus	FALSE	Local
3037	Unlimited Long Distance	FALSE	LD
3078	Birch Voice Mail	FALSE	Local
3080	Birch VM w/Messg Srvc & Notif	FALSE	Local
3240	Basic Line	TRUE	Local
3252	Basic Line	TRUE	Local
3449	Toll Free Service	FALSE	LD
3516	Accounting Codes	FALSE	Local
3527	Birch Unified Messaging	FALSE	Local
3534	Unified Messaging w/ Mobile Alert	FALSE	Local
3655	LD Overage	FALSE	LD
3657	BirchNet Basic Line	TRUE	Local
3658	BirchNet Essentials	TRUE	Local
3659	BirchNet Complete	TRUE	Local
3662	BirchNet Complete 3 Line Bundle	TRUE	Local
3664	BirchLink T1 Complete	TRUE	Local
3665	BirchLink T1 PRI	TRUE	Local
3666	Home Connection	TRUE	Local
3667	Home Essentials	TRUE	Local
3669	LD Commitment Adjustment	FALSE	LD
3671	BirchNet DSL Self Install Maintenance Fee	FALSE	Local
3675	BirchNet Data Line	TRUE	Local
3678	BirchLink T1 Additional Line	TRUE	Local
3681	BASIC CHANGE CHARGE	FALSE	Local
3682	COMPLEX CHANGE CHARGE	FALSE	Local
3683	EXPIDITE SERVICE CHARGE	FALSE	Local
3688	BIRCHNET DSL MAINTENANCE FEE	FALSE	Local
3791	BirchNet Value Line	TRUE	Local
3806	Centrex Feature - 3-Way Conf/Transfr/Cnslt	FALSE	Local
3841	Exchange Line Data Service	FALSE	Local
3880	NavLine Wire Maintenance - Incl in Pkg	FALSE	Local
3898	Cutoff On Disconnect	FALSE	Local
3913	Privacy Manager	FALSE	Local
3981	Centrex Access Line - Rotary	TRUE	Local
4004	Business Line - Rotary	TRUE	Local
4022	Remote Call Forwarding	TRUE	Local
4077	Key Line	TRUE	Local
4105	Centrex Service Line	TRUE	Local
4321	Simultaneous Call Forwarding	FALSE	Local
4341	Rotary Key Line	TRUE	Local

41-1/1
p4

5338	Point to Point Circuit	TRUE	Local
5339	Legacy Toll Restriction	FALSE	Local
5340	Restrict International Toll	FALSE	Local
5342	Restrict Tolls	FALSE	Local
5400	Lifeline	FALSE	Local
5401	Home Value Line	TRUE	Local
5402	Home Connection Plus	TRUE	Local
5403	BirchNet Basic Plus	TRUE	Local
5407	Inclusive Domestic LD Package	FALSE	LD
5408	T-1 5000 Minutes LD Package	FALSE	LD
5409	Cuba Discount LD Plan	FALSE	LD
5410	Latin Discount LD Plan	FALSE	LD
5412	IntraLATA Calling Plan	FALSE	LD
5414	300 Prepaid Minutes LD	FALSE	LD
5419	North LD Plan	FALSE	LD
5420	BirchLink T1 Complete	TRUE	Local
5421	BirchLink T1 PRI	TRUE	Local
5431	Service Discount	FALSE	Local
5432	Voicemail	FALSE	Local
5433	Voicemail	FALSE	Local
5442	Voicemail	FALSE	Local
5444	Facilities Charge	FALSE	Local
5445	Facilities Charge	FALSE	Local
5446	Regulatory Compliance Fee	FALSE	Local
5447	Carrier Access Recovery Charge	FALSE	Local
5448	Supplementary Facilities Charge	FALSE	Local
5486	Additional Charges	FALSE	Local
5488	Additional DSO Channel	FALSE	Local
5660	COMBINATION VOICE LOOP, SL2, FX/FCO 2-WIRE	FALSE	Local
5716	Feature Flex Plan	FALSE	Local
5718	Feature Pack	FALSE	Local
5719	Feature Pack+	FALSE	Local
5741	FOREIGN CENTRAL OFFICE MILEAGE	FALSE	Local
6744	FOREIGN EXCHANGE MEASURED BUS	FALSE	Local
5745	FOREIGN EXCHANGE MILEAGE	FALSE	Local
5780	FX LOCAL CHANNEL-PRIMARY CHANNEL	FALSE	Local
5799	IDS PCP LINE	FALSE	Local
5804	IDS PRIVACY DIRECTOR WITH TOTAL CHOICE	FALSE	Local
6857	IDS WATS LINE OPTION 2	TRUE	LD
5908	Modem Fee	FALSE	Local
6071	Security List	FALSE	Local
6202	UNBUNDLED EXCHANGE PORT	TRUE	Local
6203	UNBUNDLED ISDN PORT ACCESS TO B CHANNEL	TRUE	Local
6227	VERTICAL SERVICES BILLING	FALSE	Local
6539	DSL Surcharge	FALSE	Local
6666	IDS HOSTED EMAIL SERVICE 10 MAILBOXES	FALSE	Local
6727	Long Distance	FALSE	LD

6800	PBX BUSINESS OUT DIAL TRUNK LINE	TRUE	Local
6854	PRIVACY DIRECTOR	FALSE	Local
6856	Privacy Feature	FALSE	Local
6860	PRIVATE LINE LOCAL CHANNEL	FALSE	Local
6931	SS Standard	FALSE	Local
6977	SURROGATE CLIENT NUMBER	FALSE	Local
7019	WATCHALERT	FALSE	Local
7053	Home Essentials 1500	TRUE	Local
7070	BirchNet Complete Up to 6.0 Mbps	TRUE	Local
7075	BirchNet Essentials	TRUE	Local
7076	BirchNet Basic Plus	TRUE	Local
7077	BirchNet Basic Line	TRUE	Local
7078	BirchNet Value Line	TRUE	Local
7079	BirchNet Complete Additional Line	TRUE	Local
7098	International Buydown Plan	FALSE	LD
7099	Preferred Customer Discount	FALSE	Local
7100	Rem Call Fwd Long Distance	TRUE	Local

4-1/2

Birch Communications, Inc. (TX326)
 Revenues & Regulatory Assessment Fees
 Undocked, ACN 11-180-4-3

PL

Birch Communications, Inc.

Title *Ce Breakdown by Type Sept-Dec*

Sep - Dec 2010

kw
11/9/11

Product ID	Product Description	Line	Category	Revenue
49	FX Local Channel-Primary	FALSE	Local	
66	FX Interoffice Mileage	FALSE	Local	
87	Series 2000 voice grade service term	FALSE	Local	
133	Line Status Verification	FALSE	Local	
142	Call Interrupt Charge	FALSE	Local	
149	Additional Listing	FALSE	Local	
163	Custom Toll Restriction 1	FALSE	Local	
176	Distinctive Ring Service	FALSE	Local	
259	Three-Way Calling, non-packaged	FALSE	Local	
260	Three-Way Calling with Transfer	FALSE	Local	
261	30 Code Speed Calling	FALSE	Local	
263	8 Code Speed Calling	FALSE	Local	
264	Call Forwarding Variable	FALSE	Local	
267	Call Waiting	FALSE	Local	
271	Call Waiting Deluxe w/ conferencing	FALSE	Local	
290	Foreign additional listing	FALSE	Local	
318	Call Forwarding Busy Line	FALSE	Local	
319	Call Forwarding No Answer	FALSE	Local	
320	Call Forwarding No Answer w/ ring control	FALSE	Local	
321	Call Forward Var w/ remote activation	FALSE	Local	
328	Anonymous Call Rejection	FALSE	Local	
331	Hunting/Rollover Service	FALSE	Local	
362	ISDN Threshold Pricing Plan B-Channel Activated	TRUE	Local	
415	MemoryCall Voice Mail Flat Rate	FALSE	Local	
416	MemoryCall Answering Service	FALSE	Local	
428	MemoryCall Extension Box	FALSE	Local	
431	Prestige Service add'l arrangement	FALSE	Local	
437	Preferred Call Forwarding	FALSE	Local	
496	Intralata Private Line 1205	TRUE	Local	
636	Remote Call Forwarding, add'l path	FALSE	Local	
683	Inside Wire Maintenance	FALSE	Local	
689	MemoryCall Answering Service	FALSE	Local	
690	Surrogate Client Number	FALSE	Local	
696	Listing not printed	FALSE	Local	
601	Non-Published No Charge	FALSE	Local	
603	Non-Published Listing	FALSE	Local	
610	Basic Caller ID	FALSE	Local	
616	Repeat Dialing (*66)	FALSE	Local	
618	Call Return (*69)	FALSE	Local	
619	Call Tracing (*57)	FALSE	Local	
620	Call Block (*60)	FALSE	Local	
626	Enhanced Caller ID	FALSE	Local	
629	Caller ID Deluxe	FALSE	Local	
684	Combination Trunk Flat Rate	TRUE	Local	
719	MemoryCall Voicemail, economy	FALSE	Local	
722	Inside Wire Maintenance	FALSE	Local	
791	Restore 1st Line	FALSE	Local	
792	Restore Add'l Line	FALSE	Local	
811	First Line Installation w/Wire & Jack	FALSE	Local	
812	Line Installation	FALSE	Local	
814	Long Distance Intra-State	FALSE	LD	
886	Dir. Assist./Call Complete Volume Plan	FALSE	Local	
1405	Remote Call Forwarding	TRUE	Local	
1410	Remote Call Forwarding	TRUE	Local	
1423	Star 98 Access, Voice Mail Companion	FALSE	Local	
1494	Voice Mailbox - Business	FALSE	Local	
1509	Voice Mail w/sub-mailbox - Business	FALSE	Local	
1563	Voice Mailbox w/Sub-mailbox - Residential	FALSE	Local	
1584	Toll-Free Number Monthly Fee	FALSE	LD	
1577	Voice Mailbox - Residential	FALSE	Local	
1633	Off Premise Extension	FALSE	Local	
1778	LD Only Charges and Credits	FALSE	LD	
1787	Interim Foreign Exchange Service	FALSE	Local	

Source: Regl Same as 4171 but for Sept-Dec
 Florida Revenue 2010 09-12.xls

41-1
2 PI

1820: Facilities Charge	FALSE	Local
1848: Group of 20 DID Numbers	FALSE	Local
1848: A.D.N. Unified Messaging Multi Box	FALSE	Local
1871: Long Distance Only Monthly Recurring	FALSE	LD
3078: Birch Voice Mail	FALSE	Local
3080: Birch VM w/Messg Srv & Notif	FALSE	Local
3449: Toll Free Service	FALSE	LD
3515: Accounting Codes	FALSE	Local
3527: Birch Unified Messaging	FALSE	Local
3858: BirchNet Essentials	TRUE	Local
3858: BirchNet Complete	TRUE	Local
3882: BirchNet Complete 3 Line Bundle	TRUE	Local
3884: BirchLink T1 Complete	TRUE	Local
3885: BirchLink T1 PRI	TRUE	Local
3888: LD Commitment Adjustment	FALSE	LD
3875: BirchNet Data Line	TRUE	Local
3878: BirchLink T1 Additional Line	TRUE	Local
3881: BASIC CHANGE CHARGE	FALSE	Local
3882: COMPLEX CHANGE CHARGE	FALSE	Local
3887: BIRCHNET DSL PROFESSIONAL INSTALL FEE	FALSE	Local
3888: BIRCHNET DSL MAINTENANCE FEE	FALSE	Local
3781: BirchNet Value Line	TRUE	Local
3806: Centrex Feature - 3-Way Conf/Transfr/Cnsk	FALSE	Local
3841: Exchange Line Data Service	FALSE	Local
3880: NavLine Wire Maintenance - Incl In Pkg	FALSE	Local
3898: Cutoff On Disconnect	FALSE	Local
3913: Privacy Manager	FALSE	Local
3981: Centrex Access Line - Rotary	TRUE	Local
4022: Remote Call Forwarding	TRUE	Local
4077: Key Line	TRUE	Local
4105: Centrex Service Line	TRUE	Local
4321: Simultaneous Call Forwarding	FALSE	Local
4341: Rotary Key Line	TRUE	Local
6338: Point to Point Circuit	TRUE	Local
6340: Restrict International Toll	FALSE	Local
6342: Restrict Tolls	FALSE	Local
5400: Lifeline	FALSE	Local
5407: Inclusive Domestic LD Package	FALSE	Local
5408: T-1 5000 Minutes LD Package	FALSE	LD
5414: 300 Prepaid Minutes LD	FALSE	LD
5431: Service Discount	FALSE	Local
5432: Voicemail	FALSE	Local
5433: Voicemail	FALSE	Local
5442: Voicemail	FALSE	Local
5443: Paper Invoice Charge	FALSE	Local
5444: Facilities Charge	FALSE	Local
5448: Regulatory Compliance Fee	FALSE	Local
5447: Carrier Access Recovery Charge	FALSE	Local
5448: Supplementary Facilities Charge	FALSE	Local
5488: Additional Charges	FALSE	Local
5488: Additional DSO Channel	FALSE	Local
5741: FOREIGN CENTRAL OFFICE MILEAGE	FALSE	Local
5744: FOREIGN EXCHANGE MEASURED BUS	FALSE	Local
5745: FOREIGN EXCHANGE MILEAGE	FALSE	Local
5780: FX LOCAL CHANNEL-PRIMARY CHANNEL	FALSE	Local
5788: IDS PCP LINE	FALSE	Local
5908: Modem Fee	FALSE	Local
6071: Security List	FALSE	Local
6888: IDS HOSTED EMAIL SERVICE 10 MAILBOXES	FALSE	Local
6800: PBX BUSINESS OUT DIAL TRUNK LINE	TRUE	Local
6888: PRIVATE LINE LOCAL CHANNEL	FALSE	Local
8877: SURROGATE CLIENT NUMBER	FALSE	Local
7063: Payphone Install/Conversion Fee	FALSE	Local
7070: BirchNet Complete up to 6.0 Mbps	TRUE	Local
7073: BirchNet Complete 3 Line 6M	TRUE	Local
7075: BirchNet Essentials	TRUE	Local

7076 BirchNet Basic Plus
7077 BirchNet Basic Line
7078 BirchNet Value Line
7084 Sprawler
7098 International Buydown Plan
7099 Preferred Customer Discount
7100 Rem Call Fwd Long Distance
7101 Voicemail

TRUE Local
TRUE Local
TRUE Local
FALSE Local
FALSE Local
FALSE Local
TRUE Local
FALSE Local



PBC

Birch Communications, Inc. (TX326)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-43

KW
11/9/11

Birch Communications, Inc.
Long Distance revenue by type

TYE 2010
Title Co Provided 1st Breakdown LD

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Intra State	[REDACTED]												
Inter State													
Intra National													

Source: Reg 1 - Co. provided

Per acct 4620 - only LD. acct. Co included
Requested more detail
Co provided 41-2

41-1
3

PBC

Birch Communications, Inc. (TX326)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-3
TYE 2010

Key
11/9/11

Birch Communications, Inc. and Subsidiary
Proprietary and Confidential Long Distance Usage report for 2010 Florida RAF audit

Title Revised L.D. Summary

Month Srca State IntraCalls IntraMins IntraRev InterCalls InterMins InterRev InterNatCalls InterNatMins InterNatRev LDRevenue

201001 B=0 Birch Communications, Inc. FL
 201002 B=0 Birch Communications, Inc. FL
 201003 B=0 Birch Communications, Inc. FL
 201004 B=0 Birch Communications, Inc. FL
 201005 B=0 Birch Communications, Inc. FL
 201006 B=0 Birch Communications, Inc. FL
 201007 B=0 Birch Communications, Inc. FL
 201008 B=0 Birch Communications, Inc. FL
 201009 B=0 Birch Communications, Inc. FL
 201010 B=0 Birch Communications, Inc. FL
 201011 B=0 Birch Communications, Inc. FL
 201012 B=0 Birch Communications, Inc. FL

Source: Reg

201001 B=1 Birch Telecom of the South, Inc. FL
 201001 B=1 Birch Telecom of the South, Inc. FL i
 201002 B=1 Birch Telecom of the South, Inc. FL
 201002 B=1 Birch Telecom of the South, Inc. FL i
 201003 B=1 Birch Telecom of the South, Inc. FL
 201003 B=1 Birch Telecom of the South, Inc. FL i
 201004 B=1 Birch Telecom of the South, Inc. FL
 201004 B=1 Birch Telecom of the South, Inc. FL i
 201005 B=1 Birch Telecom of the South, Inc. FL
 201005 B=1 Birch Telecom of the South, Inc. FL i
 201006 B=1 Birch Telecom of the South, Inc. FL
 201006 B=1 Birch Telecom of the South, Inc. FL i
 201007 B=1 Birch Telecom of the South, Inc. FL
 201007 B=1 Birch Telecom of the South, Inc. FL i
 201008 B=1 Birch Telecom of the South, Inc. FL
 201008 B=1 Birch Telecom of the South, Inc. FL i
 201009 B=1 Birch Telecom of the South, Inc. FL
 201009 B=1 Birch Telecom of the South, Inc. FL i
 201010 B=1 Birch Telecom of the South, Inc. FL
 201010 B=1 Birch Telecom of the South, Inc. FL i
 201011 B=1 Birch Telecom of the South, Inc. FL
 201011 B=1 Birch Telecom of the South, Inc. FL i
 201012 B=1 Birch Telecom of the South, Inc. FL
 201012 B=1 Birch Telecom of the South, Inc. FL i



Proprietary and Confidential
Birch Communications, Inc. and Subsidiary
2010 Usage summary for Florida RAF audit

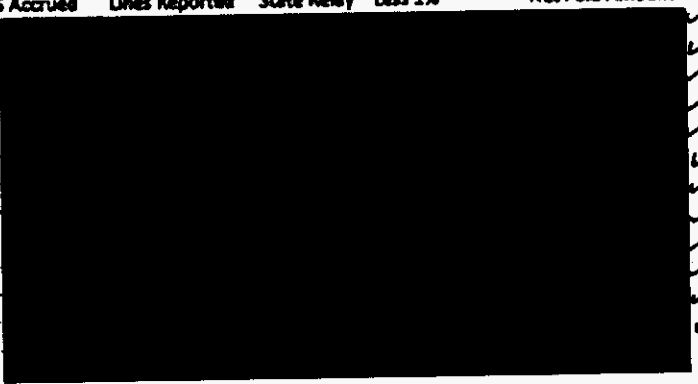
41-2

Birch Communications, Inc.

44-

PBL

	State	Company	Year Num	Month Num	State TRS Accrued	Lines Reported	State Reley	Less 1%	Net Paid Amount
10	FL	Birch Communications, Inc.	2010	01					
10	FL	Birch Communications, Inc.	2010	02					
10	FL	Birch Communications, Inc.	2010	03					
10	FL	Birch Communications, Inc.	2010	04					
10	PL	Birch Communications, Inc.	2010	05					
10	FL	Birch Communications, Inc.	2010	06					
10	FL	Birch Communications, Inc.	2010	07					
10	FL	Birch Communications, Inc.	2010	08					
10	FL	Birch Communications, Inc.	2010	09					
10	FL	Birch Communications, Inc.	2010	10					
10	FL	Birch Communications, Inc.	2010	11					
10	FL	Birch Communications, Inc.	2010	12					



11/11/11

✓ traced to Returns

Source: Regi

Birch Communications, Inc. (TX326)
 Revenues & Regulatory Assessment Fees
 Undocketed, ACN 11-160-4-3
 TVE 2010
 Title Balance Payments

11/11/11

44

PAC

Florida
Telecommunications
FTRI Relay, Inc.

Birch Communications, Inc. (TX326)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-3
TYE 2010
Title Relay Returns

KW
11/9/11

Florida Telecommunications Relay, Inc.
Monthly TASA Surcharge Collection Report

Date: _____ For Period: December 2010

From: _____
(Company Name) Birch Communications Inc
Tax Department
2300 Main Street, Suite 600
Kansas City MO 64108

Florida Company Code: _____

Date surcharge remitted to FTRI: _____

Remitted by: Check # _____ Wire Transfer _____

Number of access lines billed @ \$.11 each: 25612
(\$.11 beginning July 1, 2008)

Number of VoIP lines billed @ \$.11 each: _____
(\$.11 beginning July 1, 2008)

Was the surcharge prorated on any access lines? _____

1. Total surcharge billed	\$ <u>2817.32</u>
2. Less surcharge not collected	\$ _____
3. Plus surcharge collected (attributed to prior period)	\$ _____
4. Subtotal	\$ _____
5. Less 1% of surcharge collected	\$ <u>- 28.17</u>
6. Total amount remitted to FTRI (fund administrator)	\$ <u>2789.15</u>

Prepared by: _____ Phone: _____

Signed by: [Signature] Email: _____

Approved by: _____ Date: 1-4-2011

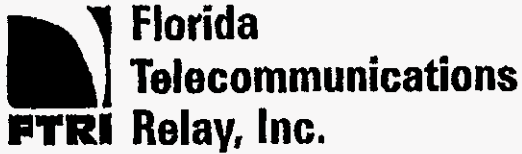
Please remit payment with form to:

Florida Telecommunications Relay, Inc.	Phone: 850-205-1470 ext 224
Accounts Receivable Department	Fax: 850-858-8099
1820 E. Park Avenue, Suite 101	Email: accountsreceivable@ftri.org
Tallahassee, FL 32301	

Revised October 2008

Source: Regi

44-1f



**Florida Telecommunications Relay, Inc.
Monthly TASA Surcharge Collection Report**

Date: _____ For Period: November 2010

From: _____ (Company Name) Birch Communications Inc
Tax Department
2300 Main Street, Suite 600
Kansas City MO 64108

Florida Company Code: _____

Date surcharge remitted to FTRI: _____

Remitted by: Check # _____ Wire Transfer _____

Number of access lines billed @ \$.11 each: (\$.11 beginning July 1, 2008)	<u>25751</u>
Number of VoIP lines billed @ \$.11 each: (\$.11 beginning July 1, 2008)	_____
Was the surcharge prorated on any access lines?	_____
1. Total surcharge billed	\$ <u>2832.61</u>
2. Less surcharge not collected	\$ _____
3. Plus surcharge collected (attributed to prior period)	\$ _____
4. Subtotal	\$ _____
5. Less 1% of surcharge collected	\$ <u>29.33</u>
6. Total amount remitted to FTRI (fund administrator)	\$ <u>2804.28</u>

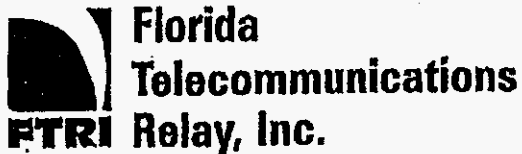
Prepared by: _____ Phone: _____
 Signed by: Steve Galt Email: _____
 Approved by: _____ Date: 12-2-2010

Please remit payment with form to:

Florida Telecommunications Relay, Inc.	Phone:	850-205-1470 ext. 224
Accounts Receivable Department	Fax:	850-856-6099
1820 E. Park Avenue, Suite 101	Email:	accountsreceivable@ftri.org
Tallahassee, FL 32301		

Revised October 2008

44-1 p2



**Florida Telecommunications Relay, Inc.
Monthly TASA Surcharge Collection Report**

Date: _____ For Period: October 2010

From: _____ (Company Name) Birch Communications Inc
Tax Department
2300 Main Street, Suite 600
Kansas City MO 64108

Florida Company Code: _____

Date surcharge remitted to FTRI: _____

Remitted by: Check # _____ Wire Transfer _____

Number of access lines billed @ \$.11 each: 26548
(\$.11 beginning July 1, 2008)

Number of VoIP lines billed @ \$.11 each: _____
(\$.11 beginning July 1, 2008)

Was the surcharge prorated on any access lines? _____

1. Total surcharge billed	\$ <u>2920.28</u>
2. Less surcharge not collected	\$ _____
3. Plus surcharge collected (attributed to prior period)	\$ _____
4. Subtotal	\$ _____
5. Less 1% of surcharge collected	\$ <u>29.20</u>
6. Total amount remitted to FTRI (fund administrator)	\$ <u>2891.08</u>

Prepared by: _____ Phone: _____

Signed by: [Signature] Email: _____

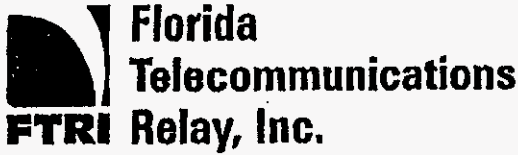
Approved by: _____ Date: 10-3-2010

Please remit payment with form to:

Florida Telecommunications Relay, Inc.	Phone: 850-205-1470 ext. 224
Accounts Receivable Department	Fax: 850-556-8099
1820 E. Park Avenue, Suite 101	Email: accountsreceivable@ftri.org
Tallahassee, FL 32301	

Revised October 2008

44-16



**Florida Telecommunications Relay, Inc.
Monthly TASA Surcharge Collection Report**

Date: 10-4-2010 For Period: September 2010

From: _____ (Company Name) Birch Communications Inc
Tax Department
2300 Main Street, Suite 600
Kansas City MO 64108

Florida Company Code: _____

Date surcharge remitted to FTRI: _____

Remitted by: Check # _____ Wire Transfer _____

Number of access lines billed @ \$.11 each: 27568
 (\$.11 beginning July 1, 2008)

Number of VoIP lines billed @ \$.11 each: _____
 (\$.11 beginning July 1, 2008)

Was the surcharge prorated on any access lines? _____

1. Total surcharge billed	\$ <u>3032.48</u>
2. Less surcharge not collected	\$ _____
3. Plus surcharge collected (attributed to prior period)	\$ _____
4. Subtotal	\$ _____
5. Less 1% of surcharge collected	\$ <u>30.32</u>
6. Total amount remitted to FTRI (fund administrator)	\$ <u>3002.16</u>

Prepared by: _____ Phone: 10

Signed by: [Signature] Email: _____

Approved by: _____ Date: 10-4-2010

Please remit payment with form to:

Florida Telecommunications Relay, Inc.	Phone: 850-205-1470 ext. 224
Accounts Receivable Department	Fax: 850-656-6089
1820 E. Park Avenue, Suite 101	Email: accountsreceivable@ftri.org
Tallahassee, FL 32301	

Revised October 2008

44-1 p 4



**Florida Telecommunications Relay, Inc.
Monthly TASA Surcharge Collection Report**

Date: _____ For Period: August 2010

From: _____
(Company Name) Birch Communications Inc
 Tax Department
 2300 Main Street, Suite 600
 Kansas City MO 64108

Florida Company Code: _____

Date surcharge remitted to FTRI: _____

Remitted by: Check # _____ Wire Transfer _____

Number of access lines billed @ \$.11 each: 28739
(\$.11 beginning July 1, 2008)

Number of VoIP lines billed @ \$.11 each: _____
(\$.11 beginning July 1, 2008)

Was the surcharge prorated on any access lines? _____

1. Total surcharge billed	\$ <u>3161.27</u>
2. Less surcharge not collected	\$ _____
3. Plus surcharge collected (attributed to prior period)	\$ _____
4. Subtotal	\$ _____
5. Less 1% of surcharge collected	\$ <u>31.61</u>
6. Total amount remitted to FTRI (fund administrator)	\$ <u>3129.68</u>

Prepared by: _____ Phone: _____

Signed by: Steel Gh Email: _____

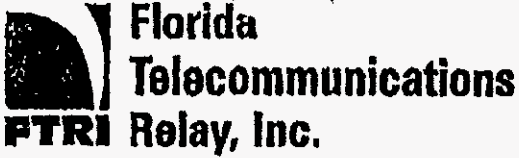
Approved by: _____ Date: 9.2.2010

Please remit payment with form to:

Florida Telecommunications Relay, Inc. Accounts Receivable Department 1820 E. Park Avenue, Suite 101 Tallahassee, FL 32301	Phone: 850-205-1470 ext. 224 Fax: 850-858-5099 Email: accountsreceivable@ftri.org
---	--

Revised October 2008

44-1ps



**Florida Telecommunications Relay, Inc.
Monthly TASA Surcharge Collection Report**

Date: _____ For Period: July 2010

From: Birch Communications Inc
(Company Name) 4885 Riverside Drive #304
Macon GA 31210

Florida Company Code: _____

Date surcharge remitted to FTRI: _____

Remitted by: Check # _____ Wire Transfer _____

Number of access lines billed @ \$.11 each:
(\$.11 beginning July 1, 2007) 29,004

Number of VoIP lines billed @ \$.11 each:
(\$.11 beginning July 1, 2007) _____

Were any of the access lines prorated the surcharge? _____

1. Total surcharge billed	\$ <u>3190.44</u>
2. Less surcharge not collected	\$ _____
3. Plus surcharge collected (attributed to prior period)	\$ _____
4. Subtotal	\$ _____
5. Less 1% of surcharge collected	\$ <u>31.90</u>
6. Total amount remitted to FTRI (fund administrator)	\$ <u>3158.54</u>

Prepared by: _____ Phone: _____
Signed by: [Signature] Email: _____
Approved by: _____ Date: 8-3-2010

Please remit payment with form to:

Florida Telecommunications Relay, Inc. Accounts Receivable Department 1020 N. Park Avenue, Suite 101 Tallahassee, FL 32301	Phone: 850-206-1270 Fax: 850-688-8088 Email: cburke@fldftr.org
---	---

Revised July 2007

44-1pb



Florida Telecommunications Relay, Inc.
Monthly TASA Surcharge Collection Report

Date: _____ For Period: June 2010

From: Birch Communications Inc
 (Company Name)

4885 Riverside Drive #304
Macon GA 31210

Florida Company Code: _____

Date surcharge remitted to FTRI: _____

Remitted by: Check # _____ Wire Transfer _____

Number of access lines billed @ \$.11 each:
 (\$.11 beginning July 1, 2007) 30605

Number of VoIP lines billed @ \$.11 each:
 (\$.11 beginning July 1, 2007) _____

Were any of the access lines prorated the surcharge? _____

1. Total surcharge billed	\$ <u>3366.55</u>
2. Less surcharge not collected	\$ _____
3. Plus surcharge collected (attributed to prior period)	\$ _____
4. Subtotal	\$ _____
5. Less 1% of surcharge collected	\$ <u>33.67</u>
6. Total amount remitted to FTRI (fund administrator)	\$ <u>3332.88</u>

Prepared by: _____

Phone: _____

Signed by: [Signature]

Email: _____

Approved by: _____

Date: 7-2-2010

Please remit payment with form to:

Florida Telecommunications Relay, Inc.	Phone:	850-206-1470 ext 224
Accounts Receivable Department	Fax:	850-688-8088
1820 E. Park Avenue, Suite 101	Email:	cbullano@ftrirf.org
Tallahassee, FL 32306		

revised June 2007

44-107



Florida Telecommunications Relay, Inc.
Monthly TASA Surcharge Collection Report

Date: _____ For Period: May 2010

From: Birch Communications Inc
(Company Name)

Florida Company Code: _____

4885 Riverside Drive #304
Macon GA 31210

Date surcharge remitted to FTRI: _____

Remitted by: Check # _____ Wire Transfer _____

Number of access lines billed @ \$.11 each:
(\$.11 beginning July 1, 2007) 30935

Number of VoIP lines billed @ \$.11 each:
(\$.11 beginning July 1, 2007) _____

Were any of the access lines prorated the surcharge? _____

1. Total surcharge billed	\$ <u>3402.85</u>
2. Less surcharge not collected	\$ _____
3. Plus surcharge collected (attributed to prior period)	\$ _____
4. Subtotal	\$ _____
5. Less 1% of surcharge collected	\$ <u>34.03</u>
6. Total amount remitted to FTRI (fund administrator)	\$ <u>3368.82</u>

Prepared by: _____

Phone: _____

Signed by: Steph Loh

Email: _____

Approved by: _____

Date: 6-1-2010

Please remit payment with form to:

Florida Telecommunications Relay, Inc. Accounts Receivable Department 1620 E. Park Avenue, Suite 101 Tallahassee, FL 32301	Phone: 850-205-1470 Fax: 850-688-8098 Email: cbutler@fldftr.org
---	---

Revised June 2007

44-1e



Florida Telecommunications Relay, Inc.
Monthly TASA Surcharge Collection Report

Date: _____ For Period: April 2010

From: Birch Communications Inc
(Company Name) 4885 Riverside Drive #304
Macon GA 31210

Florida Company Code: _____

Date surcharge remitted to FTRI: _____

Remitted by: Check # _____ Wire Transfer _____

Number of access lines billed @ \$.11 each: (\$.11 beginning July 1, 2007)	<u>32552</u>
Number of VoIP lines billed @ \$.11 each: (\$.11 beginning July 1, 2007)	_____
Were any of the access lines prorated the surcharge?	_____
1. Total surcharge billed	\$ <u>3580.72</u>
2. Less surcharge not collected	\$ _____
3. Plus surcharge collected (attributed to prior period)	\$ _____
4. Subtotal	\$ _____
5. Less 1% of surcharge collected	\$ <u>35.81</u>
6. Total amount remitted to FTRI (fund administrator)	\$ <u>3544.91</u>

Prepared by: _____ Phone: _____
Signed by: [Signature] Email: _____
Approved by: _____ Date: 5-3-2010

Please remit payment with form to:

Florida Telecommunications Relay, Inc. Accounts Receivable Department 1820 E. Park Avenue, Suite 101 Tallahassee, FL 32304	Phone: 850-206-1470 ext 224 Fax: 850-836-8089 Email: cbutler@ftri.org
---	---

Revised June 2007

44-10



**Florida Telecommunications Relay, Inc.
Monthly TASA Surcharge Collection Report**

Date: _____ For Period: March 2010

From: Birch Communications Inc
(Company Name)

4885 Riverside Drive #304
Macon GA 31210

Florida Company Code: _____

Date surcharge remitted to FTRI: _____

Remitted by: Check # _____ Wire Transfer _____

Number of access lines billed @ \$.11 each: 33110
(\$.11 beginning July 1, 2007)

Number of VoIP lines billed @ \$.11 each: _____
(\$.11 beginning July 1, 2007)

Were any of the access lines prorated the surcharge? _____

1. Total surcharge billed	\$ <u>3642.10</u>
2. Less surcharge not collected	\$ _____
3. Plus surcharge collected (attributed to prior period)	\$ _____
4. Subtotal	\$ _____
5. Less 1% of surcharge collected	\$ <u>36.42</u>
6. Total amount remitted to FTRI (fund administrator)	\$ <u>3605.68</u>

Prepared by: _____ Phone: _____
Signed by: [Signature] Email: _____
Approved by: _____ Date: 4-2-2010

Please remit payment with form to:

Florida Telecommunications Relay, Inc. Accounts Receivable Department 1820 B Park Avenue, Suite 107 Tallahassee, FL 32305	Phone: 850-205-1270 ext 224 Fax: 850-688-5093 Email: cbutler@ftrinc.org
--	---

Revised June 2007

44-1pk



**Florida
Telecommunications
FTRI Relay, Inc.**

**Florida Telecommunications Relay, Inc.
Monthly TASA Surcharge Collection Report**

Date: _____ For Period: Feb 2010

From: Birch Communications Inc
(Company Name)

4885 Riverside Drive #304
Macon GA 31210

Florida Company Code: _____

Date surcharge remitted to FTRI: _____

Remitted by: Check # _____ Wire Transfer _____

Number of access lines billed @ \$.11 each:
(\$.11 beginning July 1, 2007) 33191

Number of VoIP lines billed @ \$.11 each:
(\$.11 beginning July 1, 2007) _____

Were any of the access lines prorated the surcharge? _____

1. Total surcharge billed	\$ <u>3651.01</u>
2. Less surcharge not collected	\$ _____
3. Plus surcharge collected (attributed to prior period)	\$ _____
4. Subtotal	\$ _____
5. Less 1% of surcharge collected	\$ <u>36.51</u>
6. Total amount remitted to FTRI (fund administrator)	\$ <u>3614.50</u>

Prepared by: _____ Phone: _____

Signed by: [Signature] Email: _____

Approved by: _____ Date: 3-2-2010

Please remit payment with form to:

Florida Telecommunications Relay, Inc. Accounts Receivable Department 1620 E Park Avenue, Suite 101 Tallahassee, FL 32301	Phone: 850-205-1170 Fax: 850-688-2068 Email: cbull@ftrirelay.org
--	---

Revised June 2007

44/p11



**Florida Telecommunications Relay, Inc.
Monthly TASA Surcharge Collection Report**

Date: _____ For Period: January 2010

From: Birch Communications Inc
(Company Name) 4885 Riverside Drive #304
Macon GA 31210

Florida Company Code: _____

Date surcharge remitted to FTRI: _____

Remitted by: Check # _____ Wire Transfer _____

Number of access lines billed @ \$.11 each:
(\$.11 beginning July 1, 2007) 37859

Number of VoIP lines billed @ \$.11 each:
(\$.11 beginning July 1, 2007) _____

Were any of the access lines prorated the surcharge? _____

1. Total surcharge billed	\$ <u>4164.49</u>
2. Less surcharge not collected	\$ _____
3. Plus surcharge collected (attributed to prior period)	\$ _____
4. Subtotal	\$ <u>4164.49</u>
5. Less 1% of surcharge collected	\$ <u>41.64</u>
6. Total amount remitted to FTRI (fund administrator)	\$ <u>4122.85</u>

Prepared by: _____ Phone: _____

Signed by: [Signature] Email: _____

Approved by: _____ Date: 2-1-2010

Please remit payment with form to:

Florida Telecommunications Relay, Inc. Accounts Receivable Department 1820 E. Park Avenue, Suite 101 Tallahassee, FL 32301	Phone: 850-206-1470 Fax: 850-686-2038 Email: cbutler@ftrirg.org
---	---

Updated June 2007

Birch Communications, Inc. (TJ288)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-4
TYE 2010

Title Confidential Index

Birch Communications
Regulatory Assessment Fee Audit
2010
Kathy Welch
11/10/2011

Confidential Index

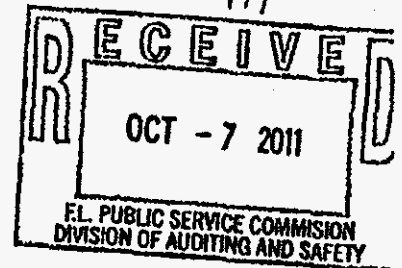
Workpaper #	Workpaper Title	Pages
10-1/1	Co. Letter	1
10-1/2	Co. Letter	1
10-1/3	Co. Letter	1
12	Trial Balance Total Co.	6
12-1	By state	1
12-1/1	Florida GL balances	4
12-1/1-1	Co. Representation Intra	1
12-2	Co. First GL detail	3
12-3	Financials	4
41-1	Co. RAF Backup	1
41-1/1	Revenue by Type Jan-Aug	6
41-1/2	Revenue by Type Sept-Dec	3
41-1/3	1st LD response	1
41-2	2nd LD response	1

Birch Communications, Inc. (TJ268)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-4
TYE 2010

Title Letter Co



October 6, 2011



PBC
Kathy Welch
Florida Public Service Commission
3625 N.W. 82 Avenue, Suite 400
Miami FL 33166

RE: Proprietary and Confidential response to RAF audit request

Dear Ms Welch:

Please find the enclosed response for the 2010 Florida RAF audit for Birch Communications, Inc, and subsidiaries in Florida.

Birch Communications, Inc, TX326 TJ268
Birch Telecom of the South, Inc. TX476 TJ414

Please treat all provided information as proprietary and confidential for the exclusive purpose of the 2010 Florida Regulatory Assessment Fee audit.

I trust this provided information satisfies this request.

Regards,

A handwritten signature in cursive script that reads "Stephen Spohrer".

Stephen Spohrer
Tax Department

Tax Department
Birch Communications Inc
2300 Main Street, Suite 340
Kansas City MO 64108

816-300-3352
stephen.spohrer@birch.com

Birch Communications. At your service.

10-1
1

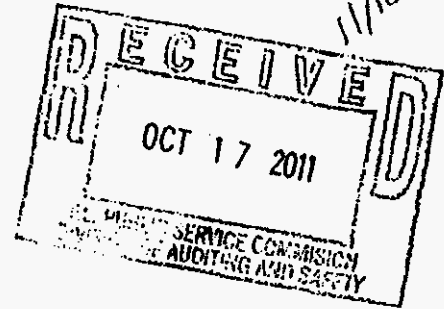
Birch Communications, Inc. (TJ268)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-180-4-4

TYE 2010

Title Letter Co

Birch
communications

October 13, 2011



PAK
Kathy Welch
Florida Public Service Commission
3625 N.W. 82 Avenue, Suite 400
Miami FL 33166

RE: Proprietary and Confidential response to RAF audit request dated October 10 2011

Dear Ms. Welch:

Please treat all provided information as proprietary and confidential for the exclusive purpose of the 2010 Florida Regulatory Assessment Fee audit.

Please find the enclosed response to your October 10 2011 email, for the 2010 Florida RAF audit for Birch Communications, Inc, and subsidiary in Florida.

Birch Communications, Inc, TX326 TJ268
Birch Telecom of the South, Inc. TX476 TJ414

I enclosed a printout of the Florida billed usage reporting that separates the intrastate, interstate and international long distance. This schedule documents the interstate and international portion of long distance for GL account 4620.

ADN Revenue is an internal Birch identification of customers that are serviced using the Birch owned switching network, versus purchased switching from an unrelated carrier.

The original RAF request that Birch received was for Birch Communications, Inc. That RAF request did not inquire about other affiliated companies operating in Florida. During our 9/21 phone conversation you explained the original RAF request and requested the country wide income statement and revenue breakdown by State. Satisfying that request necessitated the need to provide all information for Florida regardless of regulated company. The previous schedules provided prior to 9/21 were the result of a failed attempt to comply with the original RAF request for Birch Communications, Inc. information only. Those previous schedules do not reflect the combined operations of both Birch companies that operate in Florida, and should be disregarded.

I trust this provided information satisfies this request.

Regards,

Stephen Spohrer
Tax Department

Tax Department
Birch Communications Inc
2300 Main Street, Suite 340
Kansas City MO 64108

816-300-3352
stephen.spohrer@birch.com

Birch Communications.

10-1
2

Birch Communications, Inc. (TJ268)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-4
TYE 2010
Title Birch Co

Birch
communications

10/24/11
RECEIVED
OCT 24 2011
FL. PUBLIC SERVICE COMMISSION
DIVISION OF ACCOUNTING AND SAFETY

October 21, 2011

ABC

Kathy Welch
Florida Public Service Commission
3625 N.W. 82 Avenue, Suite 400
Miami FL 33166

RE: Proprietary and Confidential response to RAF audit request dated October 19 2011

Dear Ms. Welch:

Please treat all provided information as proprietary and confidential for the exclusive purpose of the 2010 Florida Regulatory Assessment Fee audit.

Please find the enclosed response to your October 19 2011 email, for the 2010 Florida RAF audit for Birch Communications, Inc, and subsidiary in Florida.

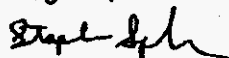
Birch Communications, Inc, TX326 TJ268
Birch Telecom of the South, Inc. TX476 TJ414

Please find the enclosed Birch Communications, Inc. audit opinion letter and audited income statement for year ended 12-31-2010. Birch Communications, Inc. is a private company and requests proprietary and confidential treatment of these documents.

I should be able to respond to the remaining questions from your October 19 2011 email late next week.

I trust this provided audit information satisfies this request.

Regards,



Stephen Spohrer
Tax Department

Tax Department
Birch Communications Inc
2300 Main Street, Suite 340
Kansas City MO 64108

816-300-3352
stephen.spohrer@birch.com

Birch Communications.

01
3

BIRCH COMMUNICATIONS INC. AND SUBSIDIARIES

Birch Communicatio .nc. (TJ268)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-4
TYE 2010
Title T/B Postman Co

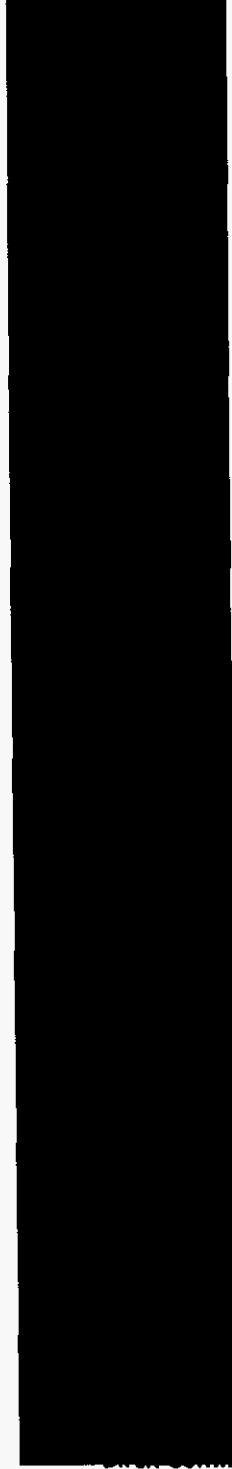
kw
11/10/11

PRORPIETARY AND CONFIDENTIAL.

PROVIDED TO FLORIDA PUBLIC SERVICE COMMISSION FOR 2010 RAF AUDIT.

ABC

TRIAL BALANCE @ 12/31/10



Source: Regl

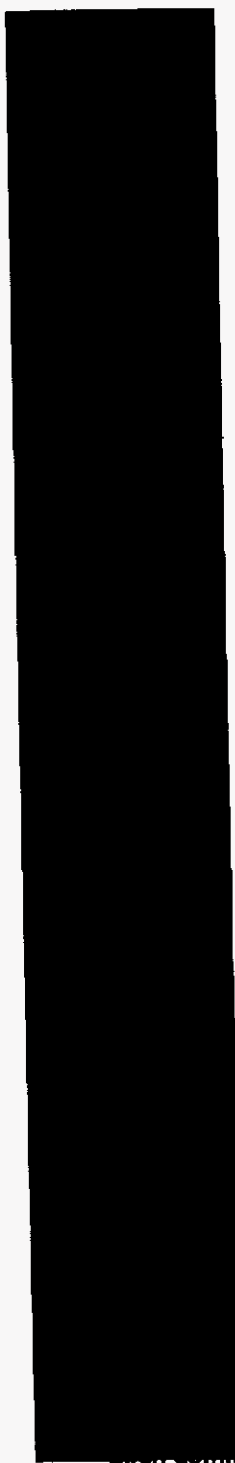
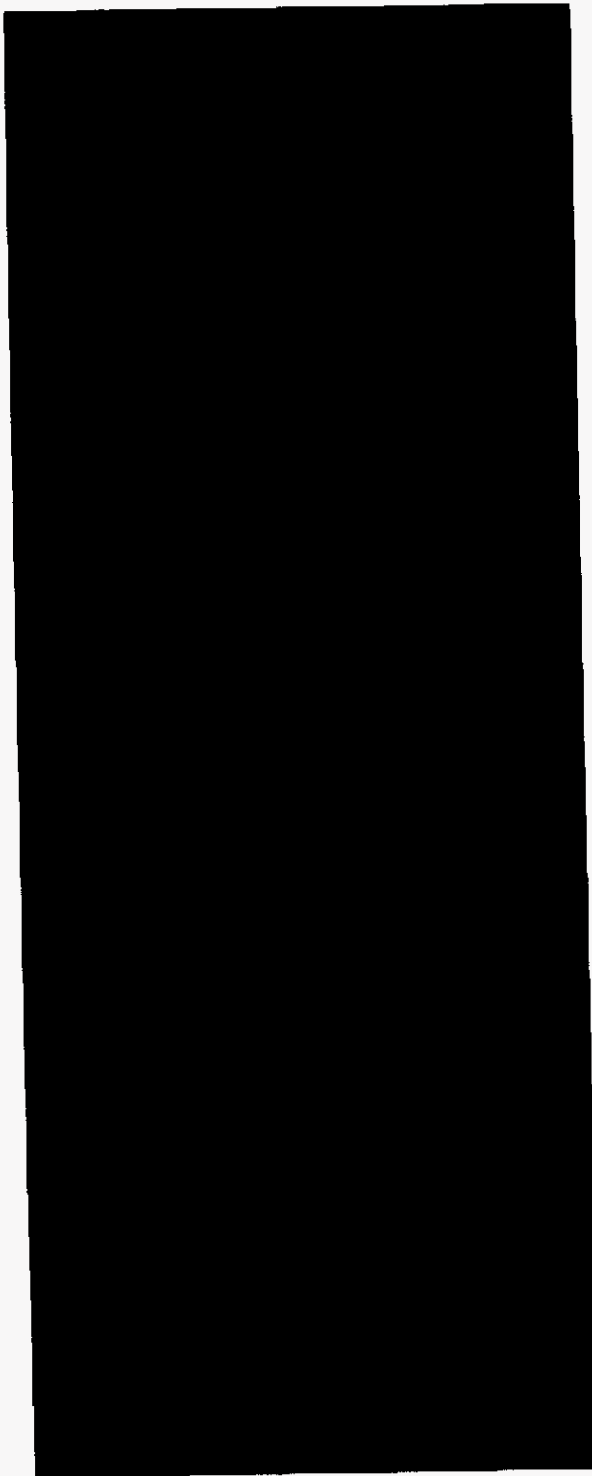
Birch Communications, Inc. and Subsidiaries
PROPRIETARY AND CONFIDENTIAL

BIRCH COMMUNICATIONS INC. AND SUBSIDIARIES

PROPRIETARY AND CONFIDENTIAL.

PROVIDED TO FLORIDA PUBLIC SERVICE COMMISSION FOR 2010 RAF AUDIT.

TRIAL BALANCE @ 12/31/10

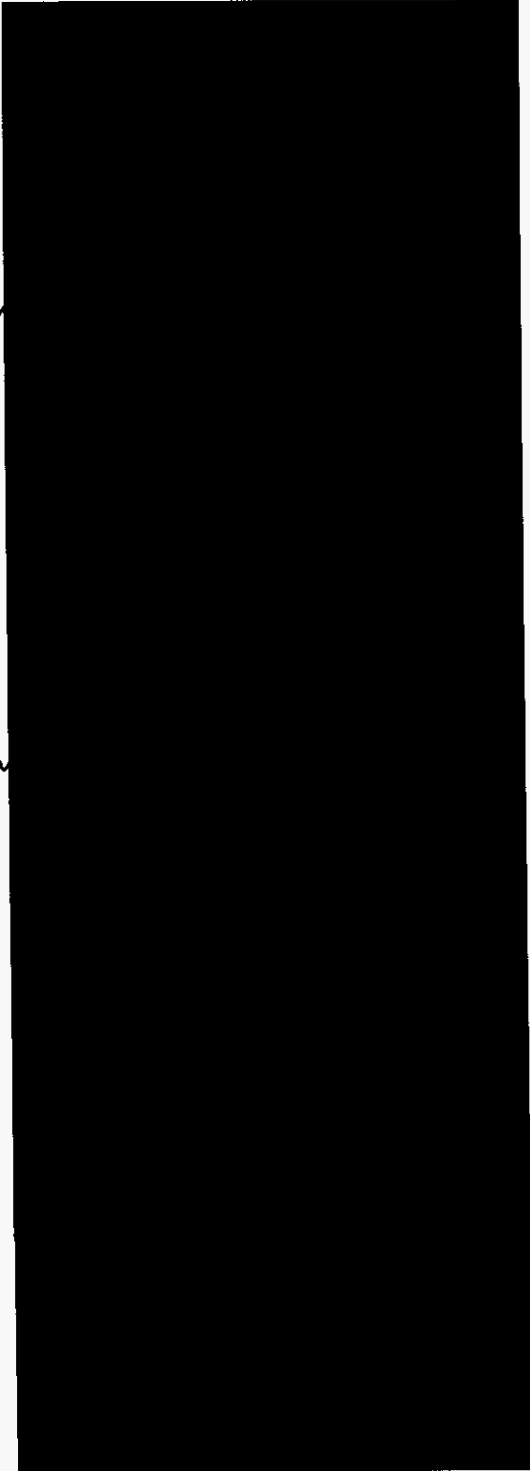


BIRCH COMMUNICATIONS INC. AND SUBSIDIARIES

PROPRIETARY AND CONFIDENTIAL.

PROVIDED TO FLORIDA PUBLIC SERVICE COMMISSION FOR 2010 RAF AUDIT.

TRIAL BALANCE @ 12/31/10



12-3



Provided Breakdown p. 21

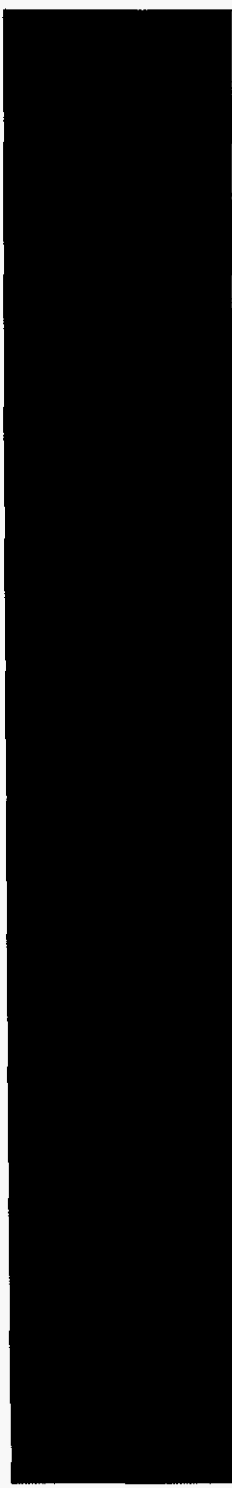
✓ Provided GL Detail for Pt. for These acct.

BIRCH COMMUNICATIONS INC. AND SUBSIDIARIES

PROPRIETARY AND CONFIDENTIAL.

PROVIDED TO FLORIDA PUBLIC SERVICE COMMISSION FOR 2010 RAF AUDIT.

TRIAL BALANCE @ 12/31/10

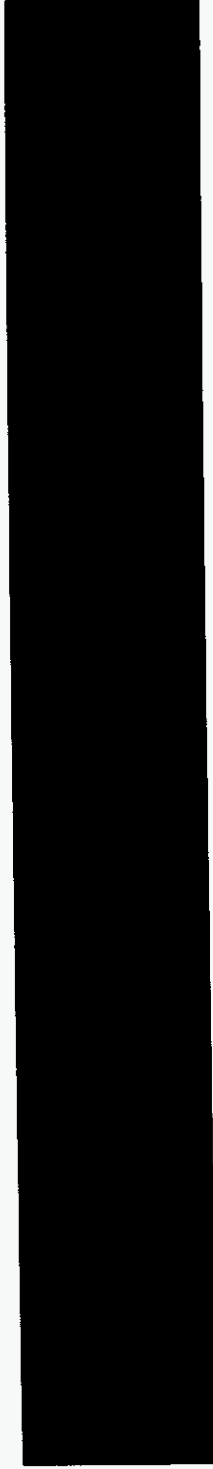
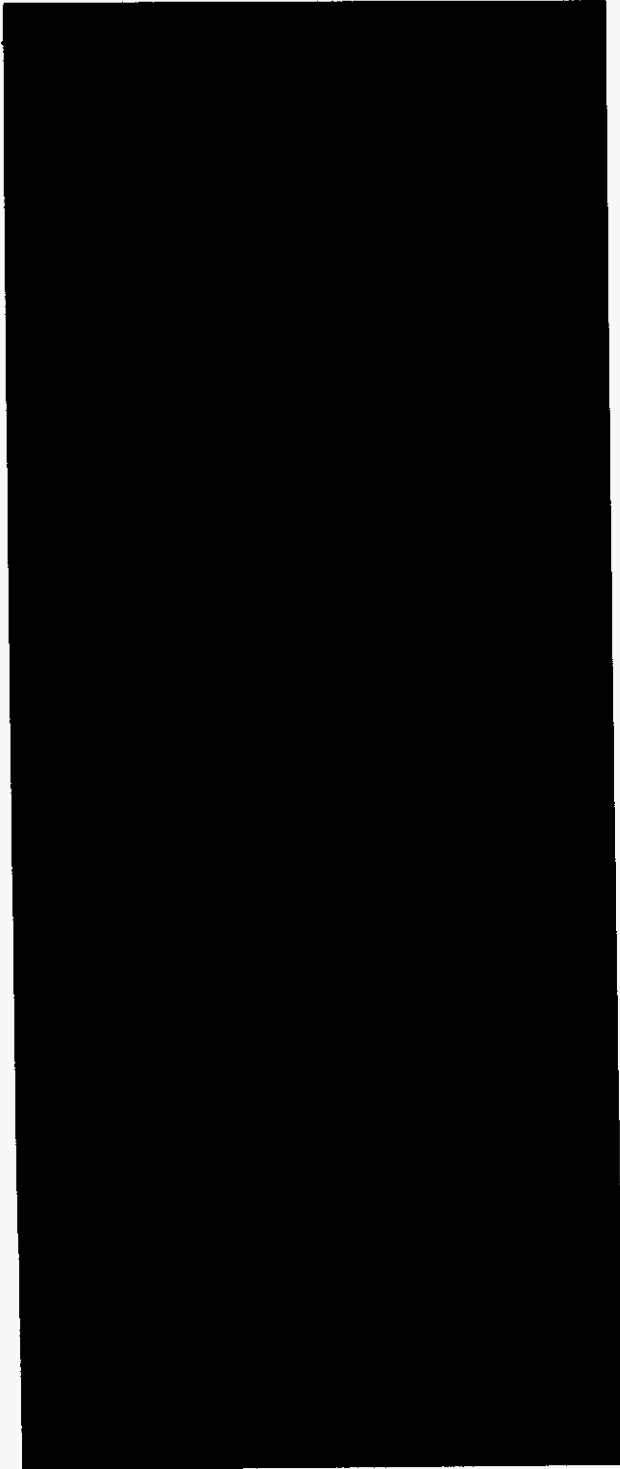


BIRCH COMMUNICATIONS INC. AND SUBSIDIARIES

PROPRIETARY AND CONFIDENTIAL.

PROVIDED TO FLORIDA PUBLIC SERVICE COMMISSION FOR 2010 RAF AUDIT.

TRIAL BALANCE @ 12/31/10

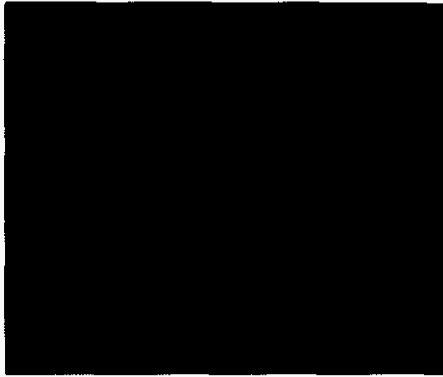


BIRCH COMMUNICATIONS INC. AND SUBSIDIARIES

PRORPIETARY AND CONFIDENTIAL.

PROVIDED TO FLORIDA PUBLIC SERVICE COMMISSION FOR 2010 RAF AUDIT.

TRIAL BALANCE @ 12/31/10



Title IB by state

Key
11/10/11

PBC

BIRCH COMMUNICATIONS, INC. AND SUBSIDIARIES

PROPRIETARY AND CONFIDENTIAL. PROVIDED TO FLORIDA PUBLIC SERVICE COMMISSION FOR 2010 RAF AUDIT.

2010 REVENUE BY STATE

A large black rectangular redaction covers the entire table area, obscuring all data. The redaction consists of a vertical bar on the left, a vertical bar on the right, and a horizontal bar connecting them across the top of the table area.


Source: Reg 1

Birch Communications, Inc. (TJ268)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-180-4-4
TYE 2010
Title Fla Revenue Accts Per Cel

KW
11/10/11

Birch Communications and Birch Telecom of the South
Florida Revenue by Account
Test Year Ended December 31, 2010
Kathy Welch
10/19/11
Source: Request 1 Trial Balance

Per 12-1/1-1 all of these accounts are Fl. Intrastate except for 4620 and 4890. The Interstate and International portion from 41-2 were removed.

Account	Account Title	Amount	Total by Accl.	Total per 12-2	Difference
					
					

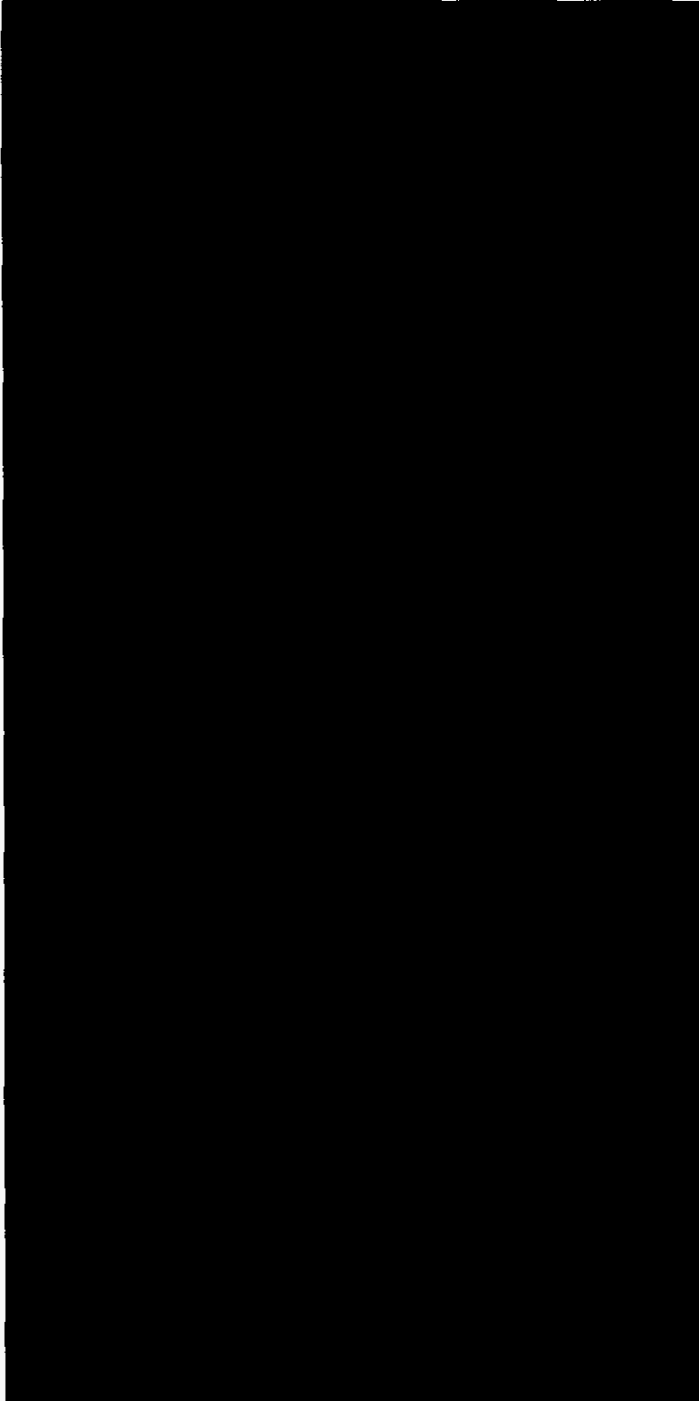
Source: Req 1

12-1
1 P1

Birch Communications and Birch Telecom of the South
Florida Revenue by Account
Test Year Ended December 31, 2010
Kathy Welch
10/18/11
Source: Request 1 Trial Balance

Per 12-1/1-1 all of these accounts are Fl. Intrastate except for 4620 and 4890. The interstate and international portion from 41-2 were removed.

Account	Account Title	Amount	Total by Acct.	Total per 12-2	Difference
---------	---------------	--------	----------------	----------------	------------



12-1
TP2

Birch Communications and Birch Telecom of the South
Florida Revenue by Account
Test Year Ended December 31, 2010
Kathy Welch
10/18/11
Source: Request 1 Trial Balance

Per 12-1/1-1 all of these accounts are Fl. Intrastate except for 4620 and 4890. The Interstate and International portion from 41-2 were removed.

Account	Account Title	Amount	Total by Acct.	Total per 12-2	Difference
---------	---------------	--------	----------------	----------------	------------

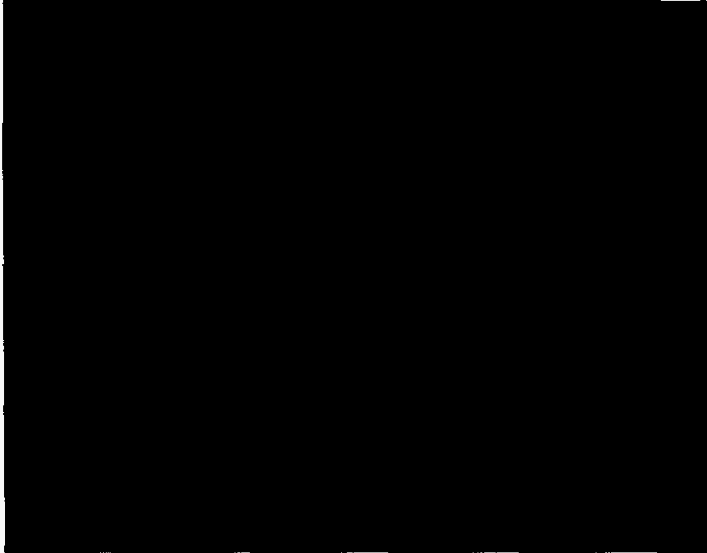


12-1
TP3

Birch Communications and Birch Telecom of the South
Florida Revenue by Account
Test Year Ended December 31, 2010
Kathy Welch
10/19/11
Source: Request 1 Trial Balance

Per 12-1/1-1 all of these accounts are Fl. Intrastate except for 4820 and 4890. The Interstate and International portion from 41-2 were removed.

Account	Account Title	Amount	Total by Acct.	Total per 12-2	Difference
---------	---------------	--------	----------------	----------------	------------



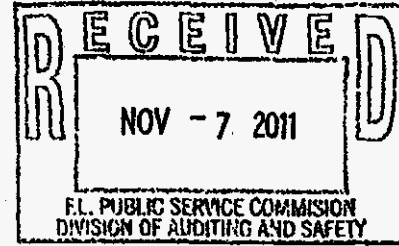
12-1
TP4

Birch Communications, Inc. (TJ268)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-4



TYE 2010
Title Steph in Director

November 2, 2011



KW
11/11/11

PSE

Kathy Welch
Florida Public Service Commission
3625 N.W. 82 Avenue, Suite 400
Miami FL 33166

RE: Proprietary and Confidential response to RAF audit request dated October 19 2011

Dear Ms. Welch:

Please treat all provided information as proprietary and confidential for the exclusive purpose of the 2010 Florida Regulatory Assessment Fee audit.

Please find the enclosed response to your October 19 2011 email, for the 2010 Florida RAF audit for Birch Communications, Inc, and subsidiary in Florida.

Birch Communications, Inc, TX326 TJ268
Birch Telecom of the South, Inc. TX476 TJ414

These following GL accounts have Florida revenue, indicated in the detailed general ledger supplied on the CD mailed on 10/6/2011. The only accounts in this list that have interstate or international revenue are the long distance accounts 4620 and 4890. The interstate and international portion of that account was provided on my October 13 response.

- 4020
- 4025
- 4160
- 4170
- 4450
- 4490
- 4491
- 4550
- 4620
- 4860
- 4866
- 4868
- 4890

These following GL accounts do not have Florida revenue.

- 4080
- 4171
- 4770
- 4895

I trust this provided information satisfies this request.

Regards,

Stephen Spohrer
Tax Department

Birch Communications.

12-1
1-1

PBC

Birch Communications, Inc.

From Period

[01] To [12]

For Year

[2010]

From State

[FL] To [FL]

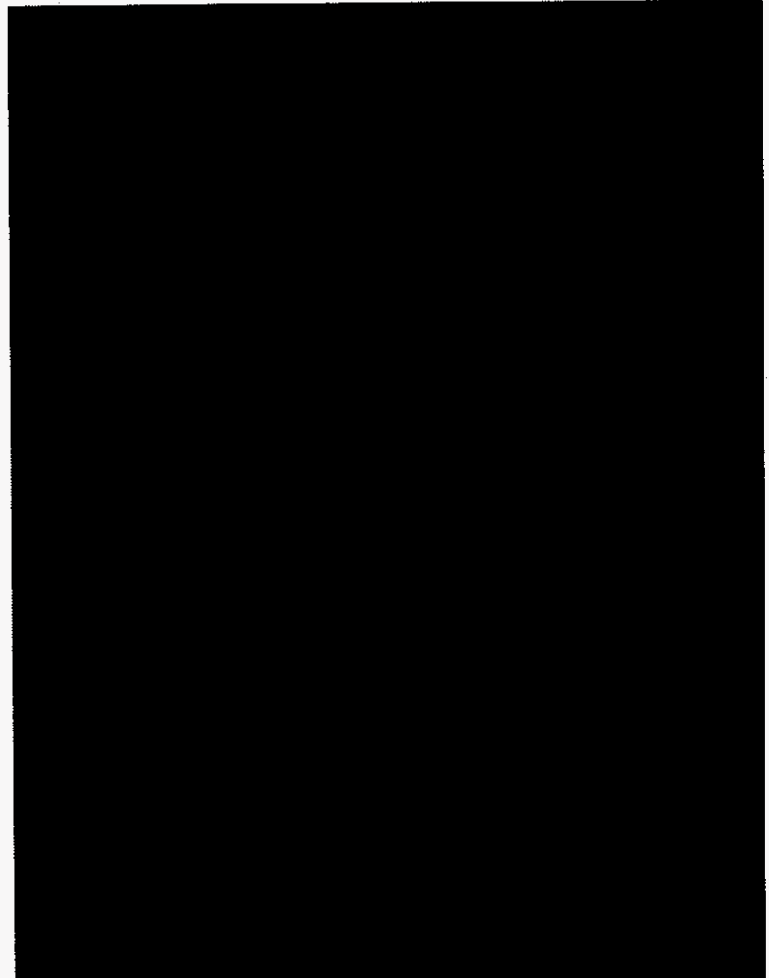
*Birch Comm. only
Does not have Birch Telecom*

Birch Communications, Inc. (TJ288)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-4
TYE 2010

Title Original Provided
only 3 accts

*kw
11/10/11*

Prd.	Acct Number	Description	Debits	Credits	Net Change	Balance
01	[REDACTED]	Legal Service Recurring January 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 01:				
02		February 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 02:				
03		March 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 03:				
04		April 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 04:				
05		May 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 05:				
06		June 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 06:				
07		July 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 07:				
08		August 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 08:				
09		September 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 09:				
10		October 2010 ICE-BCIF				



*See 12-1/1 p1 for all accts
including Birch Telecom of the*

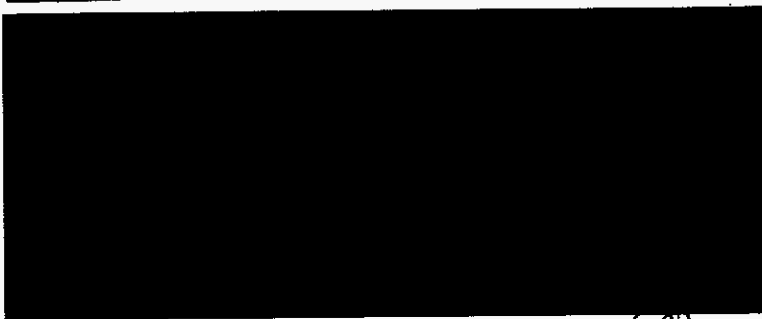
12-2

Source Reg!

trial balance.xls

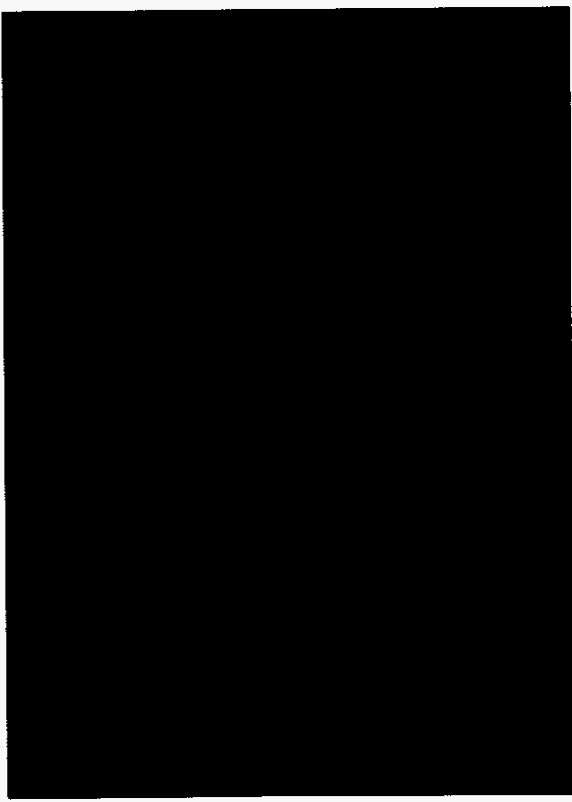
SA = [REDACTED] per 41-1

<u>Prd.</u>	<u>Acct Number</u>	<u>Description</u>	<u>Debits</u>	<u>Credits</u>	<u>Net Change</u>	<u>Balance</u>
		Net Change and Ending Balance for Fiscal Period 10:				
11	GL-JE	November 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 11:				
12	GL-JE	December 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 12:				
		Totals: Local Service Rearing				



(+)

01	4630 GL-JE	LD- Call Charges January 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 01:				
02	GL-JE	February 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 02:				
03	GL-JE	March 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 03:				
04	GL-JE	April 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 04:				
05	GL-JE	May 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 05:				
06	GL-JE	June 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 06:				
07	GL-JE	July 2010 ICE-BCIF				
		Net Change and Ending Balance for Fiscal Period 07:				
08	GL-JE	August 2010 ICE-BCIF				



12-2 pr

<u>Prd.</u>	<u>Acct Number</u>	<u>Description</u>	<u>Debits</u>	<u>Credits</u>	<u>Net Change</u>	<u>Balance</u>
		Net Change and Ending Balance for Fiscal Period 08:				
09	GL-JE	September 2010 ICE-BCF				
		Net Change and Ending Balance for Fiscal Period 09:				
10	GL-JE	October 2010 ICE-BCF				
		Net Change and Ending Balance for Fiscal Period 10:				
11	GL-JE	November 2010 ICE-BCF				
		Net Change and Ending Balance for Fiscal Period 11:				
12	GL-JE	December 2010 ICE-BCF				
		Net Change and Ending Balance for Fiscal Period 12:				
		Totals: LD-Call Charges				

(A)

12-293

PBE

Birch Communications, Inc. (TJ288)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-4
TYE 2010
Title Total & Audited P/S

KW
11/10/11



**BIRCH COMMUNICATIONS, INC.
MACON, GEORGIA**

**CONSOLIDATED FINANCIAL STATEMENTS AS OF
DECEMBER 31, 2010 AND 2009 AND
REPORT OF INDEPENDENT ACCOUNTANTS**

Proprietary & Confidential *Sonic Reg*

McNAIR, McLEMORE, MIDDLEBROOKS & Co., LLC

CERTIFIED PUBLIC ACCOUNTANTS

389 Mulberry Street • Post Office Box One • Macon, GA 31202

Telephone (478) 746-6277 • Facsimile (478) 741-1129

www.nmmcpa.com

April 1, 2011

REPORT OF INDEPENDENT ACCOUNTANTS

The Board of Directors and Stockholders
Birch Communications, Inc.

We have audited the accompanying consolidated balance sheets of Birch Communications, Inc. as of December 31, 2010 and 2009 and the related consolidated statements of operations, changes in stockholders' equity and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Birch Communications, Inc. as of December 31, 2010 and 2009 and the results of its operations and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

McNair, McLemore, Middlebrooks & Co., LLC

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

Proprietary & Confidential



**BIRCH COMMUNICATIONS, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
FOR THE YEARS ENDED DECEMBER 31**

	<u>2010</u>	<u>2009</u>
Operating Revenue		
Cost of Services		
Operating Expenses		
Selling and Marketing		
General and Administrative		
Share-Based Compensation and Consulting		
Depreciation and Amortization		
Operating Income		
Other Income (Expense)		
Interest Income		
Other Income		
Interest Expense		
Net Income (Loss) Before Income Taxes		
Income Tax Provision (Benefit)		
Net Income (Loss)		

*Birch Communications, Inc.
Proprietary & Confidential*

The accompanying notes are an integral part of these consolidated statements.

Birch Communications
2010 CONSOLIDATED STATEMENTS OF OPERATIONS

	January	February	March	April	May	June	July	August	September	October	November	December	YTD
REVENUES	<div style="text-align: right; font-size: 2em; font-weight: bold; margin-bottom: 10px;">1223</div>												
COST OF SALES													
Gross profit													
OPERATING EXPENSES													
Selling and marketing % of Revenue													
General and administrative % of Revenue													
Provision for doubtful accounts % of Revenue													
Depreciation and amortization (1) % of Revenue													
Total operating expenses													
Excluding Depreciation													
OPERATING INCOME (LOSS)													
OTHER INCOME (EXPENSE):													
Interest income													
Interest expense													
OED Interest expense													
Other income													
Total other income (expense)													
INCOME (LOSS) BEFORE INCOME TAXES													
INCOME TAX EXPENSE (BENEFIT)													
NET INCOME (LOSS)													
Discontinued Operations COS													
Discontinued Operations G&A													
NON RECURRING G&A													
EBITDA													

12-3

PBC

Birch Communications, Inc. (TJ268)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-4

KW
11/10/11

TYE 2010
Title Co B/i for RAF Return
1st Response

Birch Communications, Inc.
Florida

Month	Period	Year	Category	Revenue
January	01	2010	1 Local	
January	01	2010	3 Long Distance	
February	02	2010	1 Local	
February	02	2010	3 Long Distance	
March	03	2010	1 Local	
March	03	2010	3 Long Distance	
April	04	2010	1 Local	
April	04	2010	3 Long Distance	
May	05	2010	1 Local	
May	05	2010	3 Long Distance	
June	06	2010	1 Local	
June	06	2010	3 Long Distance	
July	07	2010	1 Local	
July	07	2010	3 Long Distance	
August	08	2010	1 Local	
August	08	2010	3 Long Distance	
September	09	2010	1 Local	
September	09	2010	3 Long Distance	
October	10	2010	1 Local	
October	10	2010	3 Long Distance	
November	11	2010	1 Local	
November	11	2010	3 Long Distance	
December	12	2010	1 Local	
December	12	2010	3 Long Distance	

7/012 QEE 2p2
IXC 2p1



(2)

Source: Reg 1
The co. provided this schedule in Response
to Reg 1. It showed that they did
not exclude Jan-June Rev.
Could not tell if there were other accts.
that they had not included from this

DLB

Birch Communications, Inc. (TJ288)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-4

KW
11/10/11

Birch Communications, Inc.

TYE 2010

Title Revenue By Type

Jan - Aug 2

Product ID	Product Description	Line	Category	Revenue
9	Residential Line	TRUE	Local	
49	FX Local Channel-Primary	FALSE	Local	
50	Flat Rate Business Line	TRUE	Local	
51	Flat Rate Business Line	TRUE	Local	
149	Additional listing	FALSE	Local	
163	Custom Toll Restriction 1	FALSE	Local	
176	Distinctive Ring Service	FALSE	Local	
243	User Transfer/Conference	FALSE	Local	
259	Three-Way Calling, non-packaged	FALSE	Local	
259	Three-Way Calling, non-packaged	FALSE	Local	
260	Three-Way Calling with Transfer	FALSE	Local	
261	30 Code Speed Calling	FALSE	Local	
263	8 Code Speed Calling	FALSE	Local	
264	Call Forwarding Variable	FALSE	Local	
267	Call Waiting	FALSE	Local	
270	Call Waiting Deluxe w/ conferencing	FALSE	Local	
271	Call Waiting Deluxe w/ conferencing	FALSE	Local	
271	Call Waiting Deluxe w/ conferencing	FALSE	Local	
290	Foreign additional listing	FALSE	Local	
318	Call Forwarding Busy Line	FALSE	Local	
319	Call Forwarding No Answer	FALSE	Local	
320	Call Forwarding No Answer w/ ring control	FALSE	Local	
320	Call Forwarding No Answer w/ ring control	FALSE	Local	
321	Call Forward Var w/ remote activation	FALSE	Local	
321	Call Forward Var w/ remote activation	FALSE	Local	
331	Hunting/Rollover Service	FALSE	Local	
362	ISDN Threshold Pricing Plan B-Channel Activated	TRUE	Local	
415	MemoryCall Voice Mail Flat Rate	FALSE	Local	
415	MemoryCall Voice Mail Flat Rate	FALSE	Local	
416	MemoryCall Answering Service	FALSE	Local	
416	MemoryCall Answering Service	FALSE	Local	
428	MemoryCall Extension Box	FALSE	Local	
431	Prestige Service add'l arrangement	FALSE	Local	
437	Preferred Call Forwarding	FALSE	Local	
535	Remote Call Forwarding, add'l path	FALSE	Local	
576	Back-Up Line	TRUE	Local	
583	Inside Wire Maintenance	FALSE	Local	
589	MemoryCall Answering Service	FALSE	Local	
590	Surrogate Client Number	FALSE	Local	
596	Listing not printed	FALSE	Local	
601	Non-Published No Charge	FALSE	Local	
603	Non-Published Listing	FALSE	Local	
610	Basic Caller ID	FALSE	Local	
610	Basic Caller ID	FALSE	Local	

Source: Regl This provided revenue by product. Still could not tell if revenue was excluded

4-1/1

616	Repeat Dialing (*66)	FALSE	Local
618	Call Return (*69)	FALSE	Local
619	Call Tracing (*57)	FALSE	Local
620	Call Block (*60)	FALSE	Local
628	Enhanced Caller ID	FALSE	Local
629	Caller ID Deluxe	FALSE	Local
629	Caller ID Deluxe	FALSE	Local
662	Business Line Flat Rate	TRUE	Local
664	Combination Trunk Flat Rate	TRUE	Local
718	Remote Call Forwarding	TRUE	Local
719	MemoryCall Voicemail, economy	FALSE	Local
722	Inside Wire Maintenance	FALSE	Local
791	Restore 1st Line	FALSE	Local
792	Restore Addl Line	FALSE	Local
811	First Line Installation w/Wire & Jack	FALSE	Local
812	Line Installation	FALSE	Local
814	Long Distance Intra-State	FALSE	LD
843	Residence Line	TRUE	Local
844	Residence Line	TRUE	Local
845	Business Line Flat Rate	TRUE	Local
845	Business Line Flat Rate	TRUE	Local
850	Business Line Flat Rate	TRUE	Local
850	Business Line Flat Rate	TRUE	Local
852	Residential Line	TRUE	Local
885	Dir. Assist./Call Complete Volume Plan	FALSE	Local
929	Area Calling Service	TRUE	Local
1096	Flat Rate Business Line	TRUE	Local
1106	Foreign Exchange Line	TRUE	Local
1199	Unbundled Exchange Ports, 2-Wire Business Outgoing Only	TRUE	Local
1405	Remote Call Forwarding	TRUE	Local
1406	All Access Package	TRUE	Local
1409	Remote Call Forwarding	TRUE	Local
1410	Remote Call Forwarding	TRUE	Local
1411	Remote Call Forwarding	TRUE	Local
1423	Star 98 Access, Voice Mail Companion	FALSE	Local
1438	LifeLine Credit	FALSE	Local
1491	All Access Lite Package	TRUE	Local
1492	Home Companion 2500 Package	TRUE	Local
1494	Voice Mailbox - Business	FALSE	Local
1509	Voice Mail w/sub-mailbox - Business	FALSE	Local
1559	Remote Call Forwarding	TRUE	Local
1563	Voice Mailbox w/Sub-mailbox - Residential	FALSE	Local
1564	Toll-Free Number Monthly Fee	FALSE	LD
1575	Simple Connections	TRUE	Local
1576	Simple Connections Lite	TRUE	Local
1577	Voice Mailbox - Residential	FALSE	Local
1633	Off Premise Extension	FALSE	Local

1653	Basic Access Line	TRUE	Local
1751	Access Spectrum Plus Service	TRUE	Local
1759	Residential Service 2500	TRUE	Local
1771	Residential Service 2500 - Additional Line	TRUE	Local
1773	Value Line	TRUE	Local
1778	LD Only Charges and Credits	FALSE	LD
1787	Interim Foreign Exchange Service	FALSE	Local
1792	Access Complete Nation 2500	TRUE	Local
1793	Access Complete 250	TRUE	Local
1794	Access Complete 50	TRUE	Local
1795	Access Complete Local	TRUE	Local
1796	Access Complete Plus	TRUE	Local
1797	Access Complete Premium 2500	TRUE	Local
1798	Access Complete Nation Business 2500	TRUE	Local
1802	Customer Appreciation Credit	FALSE	Local
1803	International Buy Down Plan	FALSE	LD
1819	Facilities Charge	FALSE	Local
1820	Facilities Charge	FALSE	Local
1821	Supplementary Facilities Charge	FALSE	Local
1822	Regulatory Compliance Fee	FALSE	Local
1823	Carrier Access Recovery Charge	FALSE	Local
1826	America 2500	TRUE	Local
1827	America Choice	TRUE	Local
1828	America Additional Line Service	TRUE	Local
1830	National Carrier Charge	FALSE	Local
1835	WorldSaver Everywhere	FALSE	LD
1840	America Basic	TRUE	Local
1845	Group of 20 DID Numbers	FALSE	Local
1848	A.D.N. Unified Messaging Multi Box	FALSE	Local
1851	Basic Connections	TRUE	Local
1871	Long Distance Only Monthly Recurring	FALSE	LD
1959	Freedom Pack Essentials 800min	TRUE	Local
1966	Sprawler Plus	FALSE	LD
1969	SmartBiz Premier	TRUE	Local
1979	100% Hunting Credit -Term Plan	FALSE	Local
1983	Preferred Customer Discount	FALSE	Local
1994	\$2 Preferred Customer Discount	FALSE	Local
2041	Non Published Listing	FALSE	Local
2056	Birchual Office - Long Distance	TRUE	Local
2058	Birchual Office - Local	TRUE	Local
2059	Birchual Office - Additional Local Path	FALSE	Local
2097	Long Distance Restriction	FALSE	LD
2099	7 Feature Value Package	FALSE	Local
2100	3 Feature Value Package	FALSE	Local
2101	The Freedom Pack	FALSE	Local
2107	Basic Line	TRUE	Local
2109	Basic Line	TRUE	Local

41-1/1R3

2117	SmartBiz Premier	TRUE	Local
2118	Basic Line	TRUE	Local
2120	Basic Line	TRUE	Local
2124	Basic Line	TRUE	Local
2126	The Freedom Pack	FALSE	Local
2127	The Freedom Pack Plus	FALSE	Local
2458	DID Block of 100 Numbers	FALSE	Local
2716	The Freedom Pack Plus	FALSE	Local
3037	Unlimited Long Distance	FALSE	LD
3078	Birch Voice Mail	FALSE	Local
3080	Birch VM w/Messg Srvc & Notif	FALSE	Local
3240	Basic Line	TRUE	Local
3252	Basic Line	TRUE	Local
3449	Toll Free Service	FALSE	LD
3515	Accounting Codes	FALSE	Local
3527	Birch Unified Messaging	FALSE	Local
3534	Unified Messaging w/ Mobile Alert	FALSE	Local
3655	LD Overage	FALSE	LD
3657	BirchNet Basic Line	TRUE	Local
3658	BirchNet Essentials	TRUE	Local
3659	BirchNet Complete	TRUE	Local
3662	BirchNet Complete 3 Line Bundle	TRUE	Local
3664	BirchLink T1 Complete	TRUE	Local
3665	BirchLink T1 PRI	TRUE	Local
3666	Home Connection	TRUE	Local
3667	Home Essentials	TRUE	Local
3669	LD Commitment Adjustment	FALSE	LD
3671	BirchNet DSL Self Install Maintenance Fee	FALSE	Local
3675	BirchNet Data Line	TRUE	Local
3678	BirchLink T1 Additional Line	TRUE	Local
3681	BASIC CHANGE CHARGE	FALSE	Local
3682	COMPLEX CHANGE CHARGE	FALSE	Local
3683	EXPIDITE SERVICE CHARGE	FALSE	Local
3688	BIRCHNET DSL MAINTENANCE FEE	FALSE	Local
3791	BirchNet Value Line	TRUE	Local
3806	Centrex Feature - 3-Way Conf/Transfr/Cnslt	FALSE	Local
3841	Exchange Line Data Service	FALSE	Local
3880	NavLine Wire Maintenance - Incl in Pkg	FALSE	Local
3898	Cutoff On Disconnect	FALSE	Local
3913	Privacy Manager	FALSE	Local
3981	Centrex Access Line - Rotary	TRUE	Local
4004	Business Line - Rotary	TRUE	Local
4022	Remote Call Forwarding	TRUE	Local
4077	Key Line	TRUE	Local
4105	Centrex Service Line	TRUE	Local
4321	Simultaneous Call Forwarding	FALSE	Local
4341	Rotary Key Line	TRUE	Local

5338	Point to Point Circuit	TRUE	Local
5339	Legacy Toll Restriction	FALSE	Local
5340	Restrict International Toll	FALSE	Local
5342	Restrict Tolls	FALSE	Local
5400	Lifeline	FALSE	Local
5401	Home Value Line	TRUE	Local
5402	Home Connection Plus	TRUE	Local
5403	BirchNet Basic Plus	TRUE	Local
5407	Inclusive Domestic LD Package	FALSE	LD
5408	T-1 5000 Minutes LD Package	FALSE	LD
5409	Cuba Discount LD Plan	FALSE	LD
5410	Latin Discount LD Plan	FALSE	LD
5412	IntraLATA Calling Plan	FALSE	LD
5414	300 Prepaid Minutes LD	FALSE	LD
5419	North LD Plan	FALSE	LD
5420	BirchLink T1 Complete	TRUE	Local
5421	BirchLink T1 PRI	TRUE	Local
5431	Service Discount	FALSE	Local
5432	Voicemail	FALSE	Local
5433	Voicemail	FALSE	Local
5442	Voicemail	FALSE	Local
5444	Facilities Charge	FALSE	Local
5445	Facilities Charge	FALSE	Local
5448	Regulatory Compliance Fee	FALSE	Local
5447	Carrier Access Recovery Charge	FALSE	Local
5448	Supplementary Facilities Charge	FALSE	Local
5486	Additional Charges	FALSE	Local
5488	Additional DSO Channel	FALSE	Local
5660	COMBINATION VOICE LOOP, SL2, FX/FCO 2-WIRE	FALSE	Local
5716	Feature Flex Plan	FALSE	Local
5718	Feature Pack	FALSE	Local
5719	Feature Pack+	FALSE	Local
5741	FOREIGN CENTRAL OFFICE MILEAGE	FALSE	Local
5744	FOREIGN EXCHANGE MEASURED BUS	FALSE	Local
5745	FOREIGN EXCHANGE MILEAGE	FALSE	Local
5780	FX LOCAL CHANNEL-PRIMARY CHANNEL	FALSE	Local
5799	IDS PCP LINE	FALSE	Local
5804	IDS PRIVACY DIRECTOR WITH TOTAL CHOICE	FALSE	Local
5857	IDS WATS LINE OPTION 2	TRUE	LD
5908	Modem Fee	FALSE	Local
6071	Security List	FALSE	Local
6202	UNBUNDLED EXCHANGE PORT	TRUE	Local
6203	UNBUNDLED ISDN PORT ACCESS TO B CHANNEL	TRUE	Local
6227	VERTICAL SERVICES BILLING	FALSE	Local
6539	DSL Surcharge	FALSE	Local
6666	IDS HOSTED EMAIL SERVICE 10 MAILBOXES	FALSE	Local
6727	Long Distance	FALSE	LD

41-1/185

6800	PBX BUSINESS OUT DIAL TRUNK LINE	TRUE	Local
6854	PRIVACY DIRECTOR	FALSE	Local
6856	Privacy Feature	FALSE	Local
6880	PRIVATE LINE LOCAL CHANNEL	FALSE	Local
6931	SS Standard	FALSE	Local
6977	SURROGATE CLIENT NUMBER	FALSE	Local
7019	WATCHALERT	FALSE	Local
7053	Home Essentials 1500	TRUE	Local
7070	BirchNet Complete Up to 6.0 Mbps	TRUE	Local
7075	BirchNet Essentials	TRUE	Local
7076	BirchNet Basic Plus	TRUE	Local
7077	BirchNet Basic Line	TRUE	Local
7078	BirchNet Value Line	TRUE	Local
7079	BirchNet Complete Additional Line	TRUE	Local
7096	International Buydown Plan	FALSE	LD
7099	Preferred Customer Discount	FALSE	Local
7100	Rem Call Fwd Long Distance	TRUE	Local



41-1/2

41-1/1pl

Birch Communications, Inc. (TJ268)
 Revenues & Regulatory Assessment Fees
 Undocketed, ACN 11-180-4-4

PBE

KW 11/10/11

Birch Communications, Inc.

TYE 2010
 Title Revenue By Type Sept-Dec

Sep - Dec 2010

Product ID	Product Description...	Line	Category	Revenue
49	FX Local Channel-Primary	FALSE	Local	
58	FX Interoffice Mileage	FALSE	Local	
87	Series 2000 voice grade service term	FALSE	Local	
133	Line Status Verification	FALSE	Local	
142	Call Interrupt Charge	FALSE	Local	
149	Additional Listing	FALSE	Local	
183	Custom Toll Restriction 1	FALSE	Local	
176	Distinctive Ring Service	FALSE	Local	
289	Three-Way Calling, non-packaged	FALSE	Local	
280	Three-Way Calling with Transfer	FALSE	Local	
281	30 Code Speed Calling	FALSE	Local	
283	8 Code Speed Calling	FALSE	Local	
284	Call Forwarding Variable	FALSE	Local	
287	Call Waiting	FALSE	Local	
271	Call Waiting Deluxe w/ conferencing	FALSE	Local	
290	Foreign additional listing	FALSE	Local	
318	Call Forwarding Busy Line	FALSE	Local	
319	Call Forwarding No Answer	FALSE	Local	
320	Call Forwarding No Answer w/ ring control	FALSE	Local	
321	Call Forward Var w/ remote activation	FALSE	Local	
328	Anonymous Call Rejection	FALSE	Local	
331	Hunting/Rollover Service	FALSE	Local	
382	ISDN Threshold Pricing Plan B-Channel Activated	TRUE	Local	
415	MemoryCall Voice Mail Flat Rate	FALSE	Local	
416	MemoryCall Answering Service	FALSE	Local	
428	MemoryCall Extension Box	FALSE	Local	
431	Prestige Service add'l arrangement	FALSE	Local	
437	Preferred Call Forwarding	FALSE	Local	
496	Intralata Private Line 120S	TRUE	Local	
535	Remote Call Forwarding, add'l path	FALSE	Local	
583	Inside Wire Maintenance	FALSE	Local	
589	MemoryCall Answering Service	FALSE	Local	
590	Surrogate Client Number	FALSE	Local	
598	Listing not printed	FALSE	Local	
601	Non-Published No Charge	FALSE	Local	
603	Non-Published Listing	FALSE	Local	
610	Basic Caller ID	FALSE	Local	
618	Repeat Dialing (*66)	FALSE	Local	
618	Call Return (*69)	FALSE	Local	
619	Call Tracing (*57)	FALSE	Local	
620	Call Block (*60)	FALSE	Local	
628	Enhanced Caller ID	FALSE	Local	
629	Caller ID Deluxe	FALSE	Local	
684	Combination Trunk Flat Rate	TRUE	Local	
719	MemoryCall Voicemail, economy	FALSE	Local	
722	Inside Wire Maintenance	FALSE	Local	
791	Restore 1st Line	FALSE	Local	
792	Restore Addl Line	FALSE	Local	
811	First Line Installation w/Wire & Jack	FALSE	Local	
812	Line Installation	FALSE	Local	
814	Long Distance Intra-State	FALSE	LD	
885	Dir. Assist./Call Complete Volume Plan	FALSE	Local	
1405	Remote Call Forwarding	TRUE	Local	
1410	Remote Call Forwarding	TRUE	Local	
1423	Star 98 Access, Voice Mail Companion	FALSE	Local	
1494	Voice Mailbox - Business	FALSE	Local	
1509	Voice Mail w/sub-mailbox - Business	FALSE	Local	
1683	Voice Mailbox w/Sub-mailbox - Residential	FALSE	Local	
1684	Toll-Free Number Monthly Fee	FALSE	LD	
1677	Voice Mailbox - Residential	FALSE	Local	
1633	Off Premise Extension	FALSE	Local	
1778	LD Only Charges and Credits	FALSE	LD	
1787	Interim Foreign Exchange Service	FALSE	Local	

Source: Regl Same as 41/1 but for Sept-Dec
 Florida Revenue 2010 09-12.xls

41-1
2

1820	Facilities Charge	FALSE	Local
1845	Group of 20 DID Numbers	FALSE	Local
1848	A.D.N. Unified Messaging Multi Box	FALSE	Local
1871	Long Distance Only Monthly Recurring	FALSE	LD
3078	Birch Voice Mail	FALSE	Local
3080	Birch VM w/Messg Srvc & Notif	FALSE	Local
3449	Toll Free Service	FALSE	LD
3615	Accounting Codes	FALSE	Local
3627	Birch Unified Messaging	FALSE	Local
3658	BirchNet Essentials	TRUE	Local
3659	BirchNet Complete	TRUE	Local
3662	BirchNet Complete 3 Line Bundle	TRUE	Local
3884	BirchLink T1 Complete	TRUE	Local
3885	BirchLink T1 PRI	TRUE	Local
3889	LD Commitment Adjustment	FALSE	LD
3875	BirchNet Data Line	TRUE	Local
3878	BirchLink T1 Additional Line	TRUE	Local
3881	BASIC CHANGE CHARGE	FALSE	Local
3882	COMPLEX CHANGE CHARGE	FALSE	Local
3887	BIRCHNET DSL PROFESSIONAL INSTALL FEE	FALSE	Local
3888	BIRCHNET DSL MAINTENANCE FEE	FALSE	Local
3791	BirchNet Value Line	TRUE	Local
3809	Centrex Feature - 3-Way Conf/Transfr/Cnsit	FALSE	Local
3841	Exchange Line Data Service	FALSE	Local
3880	NavLine Wire Maintenance - Incl In Pkg	FALSE	Local
3898	Cutoff On Disconnect	FALSE	Local
3913	Privacy Manager	FALSE	Local
3981	Centrex Access Line - Rotary	TRUE	Local
4022	Remote Call Forwarding	TRUE	Local
4077	Key Line	TRUE	Local
4105	Centrex Service Line	TRUE	Local
4321	Simultaneous Call Forwarding	FALSE	Local
4341	Rotary Key Line	TRUE	Local
5338	Point to Point Circuit	TRUE	Local
5340	Restrict International Toll	FALSE	Local
5342	Restrict Tolls	FALSE	Local
5400	Lifeline	FALSE	Local
5407	Inclusive Domestic LD Package	FALSE	Local
5408	T-1 5000 Minutes LD Package	FALSE	LD
5414	300 Prepaid Minutes LD	FALSE	LD
5431	Service Discount	FALSE	Local
5432	Voicemail	FALSE	Local
5433	Voicemail	FALSE	Local
5442	Voicemail	FALSE	Local
5443	Paper Invoice Charge	FALSE	Local
5444	Facilities Charge	FALSE	Local
5448	Regulatory Compliance Fee	FALSE	Local
5447	Carrier Access Recovery Charge	FALSE	Local
5448	Supplementary Facilities Charge	FALSE	Local
5488	Additional Charges	FALSE	Local
5488	Additional DSO Channel	FALSE	Local
5741	FOREIGN CENTRAL OFFICE MILEAGE	FALSE	Local
5744	FOREIGN EXCHANGE MEASURED BUS	FALSE	Local
5745	FOREIGN EXCHANGE MILEAGE	FALSE	Local
5780	FX LOCAL CHANNEL-PRIMARY CHANNEL	FALSE	Local
5789	IDS PCP LINE	FALSE	Local
6808	Modem Fee	FALSE	Local
6071	Security List	FALSE	Local
6886	IDS HOSTED EMAIL SERVICE 10 MAILBOXES	FALSE	Local
6880	PBX BUSINESS OUT DIAL TRUNK LINE	TRUE	Local
6880	PRIVATE LINE LOCAL CHANNEL	FALSE	Local
6877	SURROGATE CLIENT NUMBER	FALSE	Local
7083	Payphone Install/Conversion Fee	FALSE	Local
7070	BirchNet Complete up to 6.0 Mbps	TRUE	Local
7073	BirchNet Complete 3 Line 6M	TRUE	Local
7075	BirchNet Essentials	TRUE	Local

41-1
202

7076 BirchNet Basic Plus
7077 BirchNet Basic Line
7078 BirchNet Value Line
7094 Sprawler
7098 International Buydown Plan
7099 Preferred Customer Discount
7100 Rem Call Fwd Long Distance
7101 Voicemail

TRUE Local
TRUE Local
TRUE Local
FALSE Local
FALSE Local
FALSE Local
TRUE Local
FALSE Local



PBC

Birch Communications, Inc. (TJ268)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-4

TYE 2010

Title Co 1st Response Extra State LD

KW
11/10/11

Birch Communications, Inc.
Long Distance revenue by type

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Intra State	[REDACTED]												
Inter State	[REDACTED]												
Inter National	[REDACTED]												
													(122)

Source: Reg 1 - Co. provided

Per acct 4620 - only LD acct. Co included

Requested more detail

Co provided 41-2

41-1
3

pk

Birch Communications, Inc. (TJ268)
Revenues & Regulatory Assessment Fees
Undocketed, ACN 11-160-4-4
TYE 2010

KW
11/10/11

Birch Communications, Inc. and Subsidiary
Proprietary and Confidential Long Distance Usage report for 2010 Florida RAF audit

Title La Sand Regra LTD

Month	Srce	State	IntraCalls	IntraMins	IntraRev	InterCalls	InterMins	InterRev	InterNatCalls	InterNatMins	InterNatRev	LDRevenue
201001	B=0	Birch Communications, Inc.	FL									
201002	B=0	Birch Communications, Inc.	FL									
201003	B=0	Birch Communications, Inc.	FL									
201004	B=0	Birch Communications, Inc.	FL									
201005	B=0	Birch Communications, Inc.	FL									
201006	B=0	Birch Communications, Inc.	FL									
201007	B=0	Birch Communications, Inc.	FL									
201008	B=0	Birch Communications, Inc.	FL									
201009	B=0	Birch Communications, Inc.	FL									
201010	B=0	Birch Communications, Inc.	FL									
201011	B=0	Birch Communications, Inc.	FL									
201012	B=0	Birch Communications, Inc.	FL									
201001	B=1	Birch Telecom of the South, Inc.	FL									
201001	B=1	Birch Telecom of the South, Inc.	FL									
201002	B=1	Birch Telecom of the South, Inc.	FL									
201002	B=1	Birch Telecom of the South, Inc.	FL									
201003	B=1	Birch Telecom of the South, Inc.	FL									
201003	B=1	Birch Telecom of the South, Inc.	FL									
201004	B=1	Birch Telecom of the South, Inc.	FL									
201004	B=1	Birch Telecom of the South, Inc.	FL									
201005	B=1	Birch Telecom of the South, Inc.	FL									
201005	B=1	Birch Telecom of the South, Inc.	FL									
201006	B=1	Birch Telecom of the South, Inc.	FL									
201006	B=1	Birch Telecom of the South, Inc.	FL									
201007	B=1	Birch Telecom of the South, Inc.	FL									
201007	B=1	Birch Telecom of the South, Inc.	FL									
201008	B=1	Birch Telecom of the South, Inc.	FL									
201008	B=1	Birch Telecom of the South, Inc.	FL									
201009	B=1	Birch Telecom of the South, Inc.	FL									
201009	B=1	Birch Telecom of the South, Inc.	FL									
201010	B=1	Birch Telecom of the South, Inc.	FL									
201010	B=1	Birch Telecom of the South, Inc.	FL									
201011	B=1	Birch Telecom of the South, Inc.	FL									
201011	B=1	Birch Telecom of the South, Inc.	FL									
201012	B=1	Birch Telecom of the South, Inc.	FL									
201012	B=1	Birch Telecom of the South, Inc.	FL									

Source: Reg

Proprietary and Confidential
Birch Communications, Inc. and Subsidiary
2010 Usage summary for Florida RAF audit

41-

12-1
1

12-1
1