

CONFIDENTIAL

ATTACHMENT C

BellSouth Telecommunications, Inc.
FPSC Docket No. 031125-TP
Request for Confidential Classification
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7/28/04

REQUEST FOR CONFIDENTIAL CLASSIFICATION OF THE FLORIDA PUBLIC
SERVICE COMMISSION STAFF'S AUDIT RECEIVED JULY 7, 2004,
IN FLORIDA DOCKET NO. 031125-TP

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declass 3-20-06

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is required unless the material is subject to a
request per 119.07, FS, or is admitted in the
record per Rule 25-22.006(8)(b), FAC.

(See DNS 08048-04 & 08049-04)

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

BELLSOUTH TELECOMMUNICATIONS
CONFIDENTIAL INDEX
COMPLAINT BY IDS

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AUDIT DISCLOSURE NO. 1

SUBJECT: SETTLEMENT Q ACCOUNT 205 Q97 4557

STATEMENT OF FACT: BellSouth Telecommunications, Inc. (BellSouth) and IDS Long Distance, Inc. (IDS) entered into an amended settlement agreement on March 25, 2002. The agreement makes no mention of the billing period that the settlement pertains to. However, it does mention that a credit of \$925,000 will be issued and that BellSouth allowed IDS to withhold this amount from its February payment. The agreement states: "The Total Amount Due to BST by IDS is \$2,475,000." The settlement amount was to be placed in a separate Q account and the agreement established monthly payment requirements. 21

BST provided a schedule of the activity of the settlement Q account. It showed an adjustment made in March 2002 of \$331,686.37, a current balance entered in April 2002 for \$2,897,723.99 and another adjustment in April of \$2,585.74. These amounts total \$3,231,996.10 charged to the account. IDS has filed its complaint because the beginning balance is not the \$2,475,000 as stated in the agreement. The difference in the beginning balance used has caused a difference in the interest applied to the account. Based on a beginning balance of \$2,475,000, IDS has computed interest of \$281,949 and show they have completed paying the balance of the Q account and have paid \$574,140.74 in interest and additional principle which means they overpaid the account by \$292,192. Because of the difference in the beginning balance, BellSouth accrued interest as of June, 2003 of \$384,490.06 and \$140 in late payment fees. Because they still do not show the balance as paid, they have continued to accrue interest on the account and as of April 2004 have charged a total of \$411,946.11 in interest and \$240 in late payment fees to the account. BellSouth shows a total balance due in April, 2004 of \$595,041.47. 21

BellSouth claims that the reason it used a different beginning balance was because the settlement was to cover all amounts past due as of the April 8, 2002 aging which consisted of bills not paid from 2001 to the February 2002 billing. BellSouth claims that in addition to the \$2,475,000 in the settlement amount there were \$667,811.15 in claims that were still disputed that were supposed to be settled at a later time. In addition, \$89,184.95 was added for amounts in the aging of the bills due prior to March 1, 2002 that became past due between the time the settlement was signed and the time the amounts were transferred. BellSouth was asked to provide billing documentation that showed that the \$89,184.95 was for amounts that were billed after the settlement amount was determined. They have provided the following response: 41-1P2

41-1
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41-1
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"The \$89,184.90 is the additional undisputed past due amount that was moved to the Q account. The amount was calculated by taking the amount past due as of April 8, 2002 (\$3,231,996.05) and subtracting the \$667,811.15 in disputed amounts and the \$2,475,000 identified in the settlement amount."

4/8/02

There is no mention in the settlement agreement that disputed amounts were to be handled separately or that additional balances for amounts due after the settlement agreement could be included in the settlement account. BellSouth claims it will be providing evidence of this in its testimony and has not provided it as part of this audit. An audit request to BellSouth requested documentation to show that IDS was notified that the \$667,811.15 added to the Q account was for open disputes. BellSouth provided an e-mail from David Melton of BellSouth to Robert Hacker at IDS. The e-mail was dated April 10, 2002 at 12:23 and simply states:

#1

"Attached are the amounts being transferred to the Q account."

It contains a file attachment that lists an aging of IDS accounts as of April 8, 2002 and totals \$3,232,266.10. The amount charged to the settlement account was \$3,231,996.10.

417
3

At 3:50 the same day, Mr. Hacker replied: "Thanks".

IDS provided e-mails from Mr. Hacker to Claude Morton asking for explanations of the balance of the Q account beginning with June 6, 2002. Other e-mails were sent in 2002 and 2003. January 13, 2004, an e-mail from David Melton at BellSouth to Elizabeth Fefer at IDS that states:

See IDS

"As discussed on the conference call of 12/31/03, attached is a spreadsheet that details open disputes as of March 2002 that were not included in the total amount owed. The plan was to leave the open disputed amount out of the total amount owed, but to place those past due disputed dollars in the holding account, if there were credits due then they would be issued to the holding account. If the dispute was denied, then the money would just remain in the holding account and be part of the payment arrangement. In addition to the disputed dollars, there was an amount of \$68,880.07 that was the result of the difference in the estimation used to come up with the amount in the settlement and what was actually billed a few weeks later. It was also agreed that this amount would be placed in the holding account. These were verbal agreements between Leah Cooper of BellSouth and Robert Hacker of IDS."

See IDS

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"What actually happened when the investigation of the disputes was completed around June and July 2002, BellSouth issued credits for \$657,038.91 out of the \$667,811.10 for the disputes that had been backed out of the total amount owed. However, instead of issuing the credits to the holding account, they were issued back to the individual accounts from which the dispute originated. Using the attached spreadsheet you will be able to track these credits and see them on your bills."

See IDS

Staff reviewed all of the material disputes on the referenced form. The disputes reviewed were dated prior to the March 25, 2002 signing date of the agreement. The forms also show, in the resolution section, that credits were issued to the IDS accounts listed in the spreadsheet. Bills were reviewed to verify that the credits were given. For the North Carolina and Tennessee disputes, the IDS bill did not contain the same dispute identification number as the bill. The amounts agreed. BellSouth has provided the following explanation:

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"...the audit number between the bills, spreadsheet and BAR forms are different due to the person entering the adjustment not entering the audit number from the BAR form. BellSouth's system will add an audit number if an audit number is not entered when the adjustment is included. IDS has the BAR form that shows what account the adjustment is being made and could compare the dollar amounts to verify the specific adjustment shown on the bills."

4/10

OPINION: The amendment to the settlement agreement does not mention anything about disputes being outstanding or about allowing for adjusting of the remaining aging of the accounts. Based on the agreement, the balance of the Q account should have been \$2,475,000. BellSouth intends to provide other evidence showing that the disputes and additional aging should be included in the account. If the evidence provided is not accepted by the Commission, the interest should also be adjusted and IDS has overpaid the Q 205 Q97 4557 account by \$292,192.

2p2

However, if BellSouth is able to provide evidence that the \$89,184.95 was for billing that occurred after March 25, 2002, then this amount should have been included in IDS regular account balances. BellSouth did not provide sufficient evidence during the audit to conclude that the balances were incurred after that date.

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In addition, IDS was given credits in its regular accounts of \$668,263.84 (\$548,360.95 of the \$667,811.15 that Bell claims were open disputes plus \$119,902.89 of late payment charges refunded) that related to balances due prior to March 25, 2002. Since the settlement agreement arrived at a balance due as of March 25, 2002, these accounts should not have received a credit for disputes prior to that date. The Commission needs to determine if IDS should be billed for interest since a BellSouth e-mail shows the amounts were billed to the incorrect account. The amount Bell claims were open disputes and the amounts refunded are broken down by account as follows:

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	DISPUTE AMOUNT BELL ADDED TO SETTLEMENT	CREDIT GIVEN TO REGULAR ACCOUNT
561Q971090	\$ 166,449.63	\$172,111.92
904Q971090	138,113.46	137,994.19
305Q971090	96,615.83	119,834.39
704Q921090	215,838.59	238,305.89
615Q956307	695.95	17.41
706Q971090	18,213.82	17,965.11
502Q921090	5,599.18	
601Q971090	3,581.78	
770Q971090	2,951.35	
803Q935378	1,686.45	
TOTAL	<u>\$ 667,811.15</u>	<u>\$668,263.84</u>

417
106

However, if the open dispute amount of \$667,811.15 is allowed to be included in the settlement Q account, these credits should then be posted in the settlement Q account. The credits eliminate most of the difference in the beginning balances. This would also eliminate most of the additional interest applied to the settlement account.

The system for handling disputes should be reviewed in a separate investigation. The problem of not being able to identify on the bill the dispute identification number makes it difficult for the companies being billed by BellSouth to track dispute corrections. In addition, according to the e-mail from David Melton, BellSouth issued credits to the wrong account. This created further confusion.

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AUDIT DISCLOSURE NO. 2

SUBJECT: BELLSOUTH COUNTERCLAIM

STATEMENT OF FACT: BellSouth has filed a counterclaim on two areas disputed by IDS. The two disputes were not reviewed in this audit for reasonableness of the dispute. The audit did include verifying the disputes to dispute forms and testing the company schedules supporting its disputes to determine if the information agrees to the bills and that rates used could be agreed to orders. The following disclosures discuss errors found in the IDS and BellSouth schedules.

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AUDIT DISCLOSURE NO. 3

SUBJECT: DUF DISPUTES IN BELLSOUTH COUNTERCLAIM

STATEMENT OF FACT: The BellSouth schedule detailing the DUF Rerate disputes shows \$38,438.86 for dispute BS0926150673 dated 9/16/2002. It also shows a dispute of \$6,641.44 for claim number BS0926158791 dated 11/22/2002. Both are for account 561Q971090.

*41-3
2*

IDS also submitted three claims for DUF message processing that totaled \$19,891.32, two that totaled \$26,147.63, one for \$18,589.12, one for \$101.73, and one for \$17,287.10. These claims are detailed below. The supporting documentation for these claims which was provided by IDS show that the majority of the claims were made because of duplicate charges and not DUF re-rates. A small portion were for re-rates, \$291.36 for the 305 area code account, \$385.50 for the 561 area code account, \$280.04 for the 904 area code account. 12 cents for a 305 area code account for April, and \$260.14 for the 904 area account for April. The small portion that related to re-rates for January, February, March and April of 2002, had already been included in other dispute filings.

IDS

OPINION: Neither IDS or BellSouth were able to provide supporting documentation for the claims of \$38,438.86 and \$6,641.44. Removal would reduce the amount of DUF Re-rate disputes from \$1,438,276.60 to \$1,393,196.30.

This case has been limited to DUF re-rates and market rate disputes. Therefore, the duplicate billing dispute should not be part of this case. The re-rates included in the below disputes are already included in other dispute claims. Removal of these eight disputes further reduces the amount disputed to \$1,311,179.40.

in IDS

The detail of the disputes follows:

AMOUNT	CLAIM NUMBER	ACCOUNT NUMBER
\$ 341.31	BS050620020041	305-Q97-1090
258.17	BS050620020032	305-Q97-1090
19,291.84	BS050620020022	305-Q97-1090
\$ 19,891.32	TOTAL PER IDS SCHEDULE	
\$ 25,540.79	BS050620020024	561-Q97-1090
606.84	BS050620020033	561-Q97-1090
\$ 26,147.63	TOTAL PER IDS SCHEDULE	
\$ 18,589.12	BS050620020027	904-Q97-1090
\$ 101.73	BS05292002002	305-Q97-1090
\$ 17,287.10	BS05292002003	561-Q97-1090

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AUDIT DISCLOSURE NO. 4

SUBJECT: INITIAL DUF RE-RATE DISPUTE FORM

STATEMENT OF FACT: BellSouth billed a rate that was not the contract rate when preparing the original DUF Re-rate. In June 2002, BellSouth sent a corrected DUF schedule that had additional messages and different rates that still were not the contract rates. IDS filed disputes on both the original messages billed and the revised June messages for the difference between the rate billed and what they believed to be the rate in Commission Order PSC-02-0841-PCO-TP. The rates IDS used were not correct and IDS corrected these rates to the order rates in a subsequent dispute form.

However, in October, BellSouth did issue some credits for the difference between the original rates billed and the contract rates. IDS did not adjust its disputes for the credit given.

OPINION: The credits should be adjusted from the amount in dispute. All credit usages were traced to dispute forms where the company filed dispute forms using the original rate billed. An example would be:

ADUF Messages in June were billed at	.14367
IDS filed a dispute using these rates:	
Per Original Bill	.14367
Per Order	.001656
Difference	.142014

On IDS

The difference would have been multiplied by the billed usage. However, in October BellSouth re-billed its prior usage at .013928 and gave a credit for the difference between the .14367 and the .013928. Therefore, the schedules prepared by IDS need to be adjusted for the credits received.

The credits given by BellSouth for the Florida accounts are:

305Q971090	\$ 7,086.61
561Q971090	\$ 8,543.79
904Q971090	\$ 6,742.92
Total	\$22,373.32

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AUDIT DISCLOSURE NO. 5

SUBJECT: OCTOBER 2002 DUF RE-RATE

STATEMENT OF FACT: As discussed in Disclosure Four, IDS corrected its disputes for rates different than the Commission Order. However, no change could be found for the October 2002 dispute to correct the re-rate to the Order rate. The difference between the rates used and the Order rates creates an addition \$2,055.43 in disputed dollars.

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AUDIT DISCLOSURE NO. 6

SUBJECT: INTEREST CREDITED FOR SETTLEMENT

STATEMENT OF FACT: The amended Settlement Agreement dated March 25, 2002 states:

"BST will waive all prior interest or late payment charges on the Total Amount Due. However, interest and late payment charges will accrue on the Total Amount Due under the Past Due Q Account beginning in March, 2002. Interest will accrue at 1.5%."

The agreement also states that the "Total Amount Due to BST by IDS is \$2,475,000" and that "BellSouth shall issue IDS a credit in the amount of \$925,000." There is no mention of whether the interest waived is included in these amounts or if it was to be issued as a separate credit. *IDS*

The late payment charges were mentioned in the original settlement agreement of September 27, 2001 as being an open dispute that would be resolved through an arbitrator. The amended settlement was a result of this process.

IDS expected to be credited for the interest expense charged to its accounts from January 2001 to December 2001 of \$819,143 which was total interest charged to the account. E-mails provided by IDS show that IDS did not believe late payment charges were due because it was not addressed in its interconnection agreement. BellSouth responded that the late payment charges were based on its tariff. Several e-mails were provided by IDS. However, none specifically address whether the interest was included or excluded from the \$925,000 in credits given. *4/18/02*

IDS was refunded some interest in April 2002 but further review of e-mails indicates that this refund was due to the February billing disk arriving late and not as a result of the settlement.

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AUDIT DISCLOSURE NO. 1

KW
Pg 112/104

SUBJECT: SETTLEMENT Q ACCOUNT 205 Q97 4557

STATEMENT OF FACT: BellSouth Telecommunications, Inc. (BellSouth) and IDS Long Distance, Inc. (IDS) entered into an amended settlement agreement on March 25, 2002. The agreement makes no mention of the billing period that the settlement pertains to. However, it does mention that a credit of \$925,000 will be issued and that BellSouth allowed IDS to withhold this amount from its February payment. The agreement states: "The Total Amount Due to BST by IDS is \$2,475,000." The settlement amount was to be placed in a separate Q account and the agreement established monthly payment requirements. 2-1

BST provided a schedule of the activity of the settlement Q account. It showed an adjustment made in March 2002 of \$331,686.37, a current balance entered in April 2002 for \$2,897,723.99 and another adjustment in April of \$2,585.74. These amounts total \$3,231,996.10 charged to the account. IDS has filed its complaint because the beginning balance is not the \$2,475,000 as stated in the agreement. The difference in the beginning balance used has caused a difference in the interest applied to the account. Based on a beginning balance of \$2,475,000, IDS has computed interest of \$281,949 and show they have completed paying the balance of the Q account and have paid \$574,140.74 in interest and additional principle which means they overpaid the account by \$292,192. Because of the difference in the beginning balance, BellSouth accrued interest as of June, 2003 of \$384,490.06 and \$140 in late payment fees. Because they still do not show the balance as paid, they have continued to accrue interest on the account and as of April 2004 have charged a total of \$411,946.11 in interest and \$240 in late payment fees to the account. BellSouth shows a total balance due in April, 2004 of \$595,041.47. 2-1
41-1 p2

BellSouth claims that the reason it used a different beginning balance was because the settlement was to cover all amounts past due as the April 8, 2002 aging which consisted of bills not paid from 2001 to the February 2002 billing. BellSouth claims that in addition to the \$2,475,000 in the settlement amount there were \$667,811.15 in claims that were still disputed that were supposed to be settled at a later time. In addition, \$89,184.95 was added for amounts in the aging of the bills due prior to March 1, 2002 that became past due between the time the settlement was signed and the time the amounts were transferred. BellSouth was asked to provide billing documentation that showed that the \$89,184.95 was for amounts that were billed after the settlement amount was determined. They have provided the following response: 41-1
4-1
41-1

"The \$89,184.90 is the additional undisputed past due amount that was moved to the Q account. The amount was calculated by taking the amount past due as of April 8, 2002 (\$3,231,996.05) and subtracting the \$667,811.15 in disputed amounts and the \$2,475,000 identified in the settlement amount." 41-1 p1

There is no mention in the settlement agreement that disputed amounts were to be

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41-1 p1

handled separately or that additional balances for amounts due after the settlement agreement could be included in the settlement account. BellSouth claims it will be providing evidence of this in its testimony and has not provided it as part of this audit. An audit request to BellSouth requested documentation to show that IDS was notified that the \$667,811.15 added to the Q account was for open disputes. BellSouth provided an e-mail from David Melton of BellSouth to Robert Hacker at IDS. The e-mail was dated April 10, 2002 at 12:23 and simply states:

"Attached are the amounts being transferred to the Q account."

It contains a file attachment that lists an aging of IDS accounts as of April 8, 2002 and totals \$3,232,266.10. The amount charged to the settlement account was \$3,231,996.10. 4/1/03

At 3:50 the same day, Mr. Hacker replied: "Thanks".

IDS provided e-mails from Mr. Hacker to Claude Morton asking for explanations of the balance of the Q account. Other e-mails were sent in 2002 and 2003. January 13, 2004, an e-mail from David Melton at BellSouth to Elizabeth Fefer at IDS that states: see IDS

"As discussed on the conference call of 12/31/03, attached is a spreadsheet that details open disputes as of March 2002 that were not included in the total amount owed. The plan was to leave the open disputed amount out of the total amount owed, but to place those past due disputed dollars in the holding account, if there were credits due then they would be issued to the holding account. If the dispute was denied, then the money would just remain in the holding account and be part of the payment arrangement. In addition to the disputed dollars, there was an amount of \$68,880.07 that was the result of the difference in the estimation used to come up with the amount in the settlement and what was actually billed a few weeks later. It was also agreed that this amount would be placed in the holding account. These were verbal agreements between Leah Cooper of BellSouth and Robert Hacker of IDS." see IDS

"What actually happened when the investigation of the disputes was completed around June and July 2002, BellSouth issued credits for \$657,038.91 out of the \$667,811.10 for the disputes that had been backed out of the total amount owed. However, instead of issuing the credits to the holding account, they were issued back to the individual accounts from which the dispute originated. Using the attached spreadsheet you will be able to track these credits and see them on your bills." see IDS

Staff reviewed all of the material disputes on the referenced form. The disputes reviewed were dated prior to the March 25, 2002 signing date of the agreement. The forms also show, in the resolution section, that credits were issued to the IDS accounts listed in the spreadsheet. Bills were reviewed to verify that the credits were given. For the North Carolina and Tennessee disputes, the IDS bill did not contain the same dispute identification number as the bill. The amounts agreed. BellSouth has provided the following explanation: 4/1/03

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4/1/03

"...the audit number between the bills, spreadsheet and BAR forms are different due to the person entering the adjustment not entering the audit number from the BAR form. BellSouth's system will add an audit number if an audit number is not entered when the adjustment is included. IDS has the BAR form that shows what account the adjustment is being made and could compare the dollar amounts to verify the specific adjustment shown on the bills."

4/1/03

OPINION: The agreement does not mention anything about disputes being outstanding or about allowing for adjusting of the remaining aging of the accounts. Based on the agreement, the balance of the Q account should have been \$2,475,000. BellSouth intends to provide other evidence showing that the disputes and additional aging should be included in the account. If the evidence provided is not accepted by the Commission, the interest should also be adjusted and IDS has overpaid the Q 205 Q97 4557 account by \$292,192.

2p2

However, if BellSouth was able to provide evidence that the \$89,184.95 was for billing that occurred after March 25, 2002, then this amount should have been included in IDS regular account balances. BellSouth did not provide sufficient evidence during the audit to conclude that the balances were incurred after that date.

In addition, IDS was given credits in its regular accounts of \$668,263.84 (\$548,360.95 of the \$667,811.15 that Bell claims were open disputes plus \$119,902.89 of late payment charges refunded) that related to balances due prior to March 25, 2002. Since the settlement agreement arrived at a balance due as of March 25, 2002, these accounts should not have received a credit for disputes prior to that date. The Commission needs to determine if IDS should be billed for interest since a BellSouth e-mail shows the amounts were billed to the incorrect account. The amount Bell claims were open disputes and the amounts refunded are broken down by account as follows:

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T

	DISPUTE AMOUNT BELL ADDED TO SETTLEMENT	CREDIT GIVEN TO REGULAR ACCOUNT
561Q971090	\$ 166,449.63	\$172,111.92
904Q971090	138,113.46	137,994.19
305Q971090	96,615.83	119,834.39
704Q921090	215,838.59	238,305.89
615Q956307	695.95	17.41
706Q971090	18,213.82	17,965.11
502Q921090	5,599.18	
601Q971090	3,581.78	
770Q971090	2,951.35	
803Q935378	1,686.45	
TOTAL	\$ 667,811.15	\$668,263.84

41-1
1p6

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4/1/03

However, if the open dispute amount of \$667,811.15 is allowed to be included in the settlement Q account, these credits should then be posted in the settlement Q account. The credits eliminate most of the difference in the beginning balances. This would also eliminate most of the additional interest applied to the settlement account.

The system for handling disputes should be reviewed in a separate investigation. The problem of not being able to identify on the bill the dispute identification number makes it difficult for the companies being billed by BellSouth to track dispute corrections. In addition, according to e-mail from David Melton, BellSouth issued credits to the wrong account. This created further confusion.

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41p4

AUDIT DISCLOSURE NO. 2

SUBJECT: BELLSOUTH COUNTERCLAIM

STATEMENT OF FACT: BellSouth has filed a counterclaim on two areas disputed by IDS. The two disputes were not reviewed in this audit for reasonableness of the dispute. The audit did include verifying the disputes to dispute forms and testing the company schedules supporting its disputes to determine if the information agrees to the bills and that rates used could be agreed to orders. The following disclosures discuss errors found in the IDS and BellSouth schedules. 41

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AUDIT DISCLOSURE NO. 3

*KW
Reg 7/1/02*

SUBJECT: DUF DISPUTES IN BELLSOUTH COUNTERCLAIM

STATEMENT OF FACT: The BellSouth schedule detailing the DUF Rerate disputes shows \$38,438.86 for dispute BS0926150673 dated 9/16/2002. It also shows a dispute of \$6,641.44 for claim number BS0926158791 dated 11/22/2002. Both are for account 561Q971090.

*413
2*

IDS also submitted three claims for DUF message processing that totaled \$19,891.32, two that totaled \$26,147.63, one for \$18,589.12, one for \$101.73, and one for \$17,287.10. These claims are detailed below. The supporting documentation for these claims which was provided by IDS show that the majority of the claims were made because of duplicate charges and not DUF re-rates. A small portion were for re-rates, \$291.36 for the 305 area code account, \$385.50 for the 561 area code account, \$280.04 for the 904 area code account. 12 cents for a 305 area code account for April, and \$260.14 for the 904 area account for April. The small portion that related to re-rates for January, February, March and April of 2002, had already been included in other dispute filings.

IDS

OPINION: Neither IDS or BellSouth were able to provide supporting documentation for the claims of \$38,438.86 and \$6,641.44. Removal would reduce the amount of DUF Re-rate disputes to from \$1,438,276.60 to \$1,393,196.30.

*41-3
2*

This case has been limited to DUF re-rates and market rate disputes. Therefore, the duplicate billing dispute should not be part of this case. The re-rates included in the below disputes are already included in other dispute claims. Removal of these eight disputes further reduces the amount disputed to \$1,311,179.40.

IDS

The detail of the disputes follows:

AMOUNT	CLAIM NUMBER	ACCOUNT NUMBER
\$ 341.31	BS050620020041	305-Q97-1090
258.17	BS050620020032	305-Q97-1090
19,291.84	BS050620020022	305-Q97-1090
\$ 19,891.32	TOTAL PER IDS SCHEDULE	
\$ 25,540.79	BS050620020024	561-Q97-1090
606.84	BS050620020033	561-Q97-1090
\$ 26,147.63	TOTAL PER IDS SCHEDULE	
\$ 18,589.12	BS050620020027	904-Q97-1090
\$ 101.73	BS05292002002	305-Q97-1090
\$ 17,287.10	BS05292002003	561-Q97-1090

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KW
By 11/04

AUDIT DISCLOSURE NO. 4

SUBJECT: INITIAL DUF RE-RATE DISPUTE FORM

STATEMENT OF FACT: BellSouth billed a rate that was not the contract rate when doing the DUF Re-rate. In June 2002, BellSouth sent a corrected DUF schedule that had the additional messages and different rates that still were not the contract rates. IDS had filed disputes on both the original messages billed and the revised June messages for the difference between the rate billed and what they believed to be the rate in Commission Order PSC-02-0841-PCO-TP. The rates IDS used were not correct and IDS corrected these rates to the order rates in a subsequent dispute form.

However, in October, BellSouth did issue some credits for the difference between the original rates billed and the contract rates. IDS did not adjust its disputes for the credit given.

OPINION: The credits should be adjusted from the amount in dispute. All credit usages were traced to dispute forms where the company filed dispute forms using the original rate billed. An example would be:

ADUF Messages in June were billed at	.14367
IDS filed a dispute using these rates:	
Per Original Bill	.14367
Per Order	.001656
Difference	.142014

The difference would have been multiplied by the billed usage. However, in October BellSouth re-billed its prior usage at .013928 and gave a credit for the difference between the .14367 and the .013928. Therefore, the schedules prepared by IDS need to be adjusted for the credits received.

The credits given by BellSouth for the Florida accounts are:

305Q971090	\$ 7,086.61
561Q971090	\$ 8,543.79
904Q971090	\$ 6,742.92
Total	\$22,373.32

IDS

DECLASSIFIED

41p7

AUDIT DISCLOSURE NO. 5

SUBJECT: OCTOBER 2002 DUF RE-RATE

*see
Pg 11/04*

STATEMENT OF FACT: As discussed in Disclosure Four, IDS corrected its disputes for rates different than the Commission Order. However, no change could be found for the October 2002 dispute. The difference between the rates used and the Order rates creates an addition \$2,055.43 in disputed dollars.

in IDS

DECLASSIFIED

4/p8

AUDIT DISCLOSURE NO. 6

SUBJECT: INTEREST CREDITED FOR SETTLEMENT

STATEMENT OF FACT: The amended Settlement Agreement dated March 25, 2002 states:

"BST will waive all prior interest or late payment charges on the Total Amount Due. However, interest and late payment charges will accrue on the Total Amount Due under the Past Due Q Account beginning in March, 2002. Interest will accrue at 1.5%."

The agreement also states that the "Total Amount Due to BST by IDS is \$2,475,000" and that "BellSouth shall issue IDS a credit in the amount of \$925,000." There is no mention of whether the interest waived is included in these amounts or if it was to be issued as a separate credit.

The late payment charges were mentioned in the original settlement agreement of September 27, 2001 as being an open dispute that would be resolved through an arbitrator. The amended settlement was a result of this process.

IDS expected to be credited for the interest expense charged to its accounts from January 2001 to December 2001 of \$819,143. This belief was based on an e-mail

xxxxxx

Still waiting

IDS was refunded some interest in April 2002 but further review of e-mails indicates that this refund was due to the February billing disk arriving late and not as a result of the settlement.

In IDS

4/1/02

DECLASSIFIED

4/1/09

~~Page 2 of 2~~
 Reg #1

IDS
 205 Q97-4557
 Account Transfer

4/17/02 Bill

Other Charges & Credits ZAB604418N \$2,897,723.99
 Total Adjustments 331,686.37

5/17/02 Bill

Total Adjustments 2,585.74

Total Transfers and Adjustments

\$3,231,996.10

Settlement Agreement Amount

\$2,475,000.00

Disputed & unpaid Past due amount

Ⓐ 667,811.15

Unpaid Undisputed amount that became past due
 between the time the settlement was signed
 and the amounts were transferred

89,184.95

\$3,231,996.10

Transfer Detail

Account	Amount Transferred
205 Q92 1090	\$40,799.96
205 Q92 1347	8.16
205 Q92 8006	0.99
205 Q97 4556	13,373.99
305 Q97 4556	63,072.39
502 Q92 1090	139,607.29
502 Q97 4556	3,885.57
601 Q97 4556	268.78
615 Q95 6307	753.51
704 Q92 1090	24,003.18
704 Q92 1347	0.10
704 Q97 4556	137.55
706 Q97 4556	5,899.78
770 Q97 4556	11,467.07
803 Q93 5378	7,477.45
904 Q97 4556	21,199.38
305 Q97 1090	589,340.10
561 Q97 1090	989,260.23
706 Q97 1090	125,172.23
770 Q97 1090	130,072.36
904 Q97 1090	1,063,865.11
305 Q92 1347	963.98
561 Q92 1347	1,065.74
706 Q92 1347	46.43
770 Q92 8006	13.96
904 Q92 1347	240.81
TOTAL	\$3,231,996.10

IDS

Ⓐ These disputes
 were offset by credits
 to the regular
 accounts.
 See 41-VI

DECLASSIFIED

205 Q97-4557
Account Reconciliation

Handwritten scribbles

27456.05

Bill Date	LB	PA	TE	ADJ	BAL	INT	LPC	CC	TOT
Apr 17 2004	\$ 592,285.19	\$ -	\$ -	\$ -	\$ 592,285.19	\$ 2,746.28	\$ 10.00	\$ -	\$ 595,041.47
Mar 17 2004	\$ 589,529.06	\$ -	\$ -	\$ -	\$ 589,529.06	\$ 2,746.13	\$ 10.00	\$ -	\$ 592,285.19
Feb 17 2004	\$ 586,773.08	\$ -	\$ -	\$ -	\$ 586,773.08	\$ 2,745.98	\$ 10.00	\$ -	\$ 589,529.06
Jan 17 2004	\$ 584,017.25	\$ -	\$ -	\$ -	\$ 584,017.25	\$ 2,745.83	\$ 10.00	\$ -	\$ 586,773.08
Dec 17 2003	\$ 581,261.57	\$ -	\$ -	\$ -	\$ 581,261.57	\$ 2,745.68	\$ 10.00	\$ -	\$ 584,017.25
Nov 17 2003	\$ 578,506.04	\$ -	\$ -	\$ -	\$ 578,506.04	\$ 2,745.53	\$ 10.00	\$ -	\$ 581,261.57
Oct 17 2003	\$ 575,750.66	\$ -	\$ -	\$ -	\$ 575,750.66	\$ 2,745.38	\$ 10.00	\$ -	\$ 578,506.04
Sep 17 2003	\$ 572,995.43	\$ -	\$ -	\$ -	\$ 572,995.43	\$ 2,745.23	\$ 10.00	\$ -	\$ 575,750.66
Aug 17 2003	\$ 570,240.35	\$ -	\$ -	\$ -	\$ 570,240.35	\$ 2,745.08	\$ 10.00	\$ -	\$ 572,995.43
Jul 17 2003	\$ 928,485.42	\$ (361,000.00)	\$ -	\$ -	\$ 567,485.42	\$ 2,744.93	\$ 10.00	\$ -	\$ 570,240.35
Jun 17 2003	\$ 1,335,394.87	\$ (415,079.23)	\$ -	\$ -	\$ 920,315.64	\$ 8,159.78	\$ 10.00	\$ -	\$ 928,485.42
May 17 2003	\$ 1,366,569.42	\$ (45,570.37)	\$ -	\$ -	\$ 1,320,999.05	\$ 14,385.82	\$ 10.00	\$ -	\$ 1,335,394.87
Apr 17 2003	\$ 1,751,490.19	\$ (400,000.00)	\$ -	\$ -	\$ 1,351,490.19	\$ 15,069.23	\$ 10.00	\$ -	\$ 1,366,569.42
Mar 17 2003	\$ 1,957,902.25	\$ (227,491.14)	\$ -	\$ -	\$ 1,730,411.11	\$ 21,069.08	\$ 10.00	\$ -	\$ 1,751,490.19
Feb 17 2003	\$ 2,133,410.96	\$ (200,000.00)	\$ -	\$ -	\$ 1,933,410.96	\$ 24,481.29	\$ 10.00	\$ -	\$ 1,957,902.25
Jan 17 2003	\$ 2,105,919.82	\$ -	\$ -	\$ -	\$ 2,105,919.82	\$ 27,481.14	\$ 10.00	\$ -	\$ 2,133,410.96
Dec 17 2002	\$ 2,278,428.83	\$ (200,000.00)	\$ -	\$ -	\$ 2,078,428.83	\$ 27,480.99	\$ 10.00	\$ -	\$ 2,105,919.82
Nov 17 2002	\$ 2,247,937.99	\$ -	\$ -	\$ -	\$ 2,247,937.99	\$ 30,480.84	\$ 10.00	\$ -	\$ 2,278,428.83
Oct 17 2002	\$ 2,217,447.30	\$ -	\$ -	\$ -	\$ 2,217,447.30	\$ 30,480.69	\$ 10.00	\$ -	\$ 2,247,937.99
Sep 17 2002	\$ 2,386,956.76	\$ (200,000.00)	\$ -	\$ -	\$ 2,186,956.76	\$ 30,480.54	\$ 10.00	\$ -	\$ 2,217,447.30
Aug 17 2002	\$ 2,553,466.37	\$ (200,000.00)	\$ -	\$ -	\$ 2,353,466.37	\$ 33,480.39	\$ 10.00	\$ -	\$ 2,386,956.76
Jul 17 2002	\$ 2,916,976.13	\$ (400,000.00)	\$ -	\$ -	\$ 2,516,976.13	\$ 36,480.24	\$ 10.00	\$ -	\$ 2,553,466.37
Jun 17 2002	\$ 2,874,486.04	\$ -	\$ -	\$ -	\$ 2,874,486.04	\$ 42,480.09	\$ 10.00	\$ -	\$ 2,916,976.13
May 17 2002	\$ 3,029,410.36	\$ (200,000.00)	\$ -	\$ 2,585.74	\$ 2,831,996.10	\$ 42,479.94	\$ 10.00	\$ -	\$ 2,874,486.04
Apr 17 2002	\$ -	\$ (200,000.00)	\$ 2,897,723.99	\$ 331,686.37	\$ 131,686.37	\$ -	\$ -	\$ -	\$ 3,029,410.36

\$411,946.11

\$240

384,490.06

\$47,186.11

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Status of IDS
Disputes held out of
Settlement Amount

state	dispute_id	resh_zwc	acct_npa	acct_nxc	acct_line	company	entry_date	disp_amt	date_resolve	credit_adj	status
GA	122436	8368	706	Q97	1090	IDS TELCOM LL	3/13/02	\$1,130.55	6/28/02	\$0.00	Closed
SC	122571	8368	803	Q93	5378	IDS TELCOM LL	3/14/02	\$828.78	6/28/02	\$0.00	Closed
MS	122432	8368	801	Q97	1090	IDS TELCOM LL	3/13/02	\$574.18	7/18/02	\$0.00	Closed
MS	122502	8368	801	Q97	1090	IDS TELCOM LL	3/14/02	\$635.48	6/28/02	\$0.00	Closed
NC	122509	8368	704	Q92	1090	IDS TELCOM LL	3/14/02	\$509.78	6/28/02	\$0.00	Closed
SC	122541	8368	803	Q93	5378	IDS TELCOM LL	3/14/02	\$480.46	6/28/02	\$0.00	Closed
SC	122521	8368	803	Q93	5378	IDS TELCOM LL	3/14/02	\$329.97	6/28/02	\$0.00	Closed
NC	122537	8368	704	Q92	1090	IDS TELCOM LL	3/14/02	\$297.50	6/28/02	\$0.00	Closed
GA	122516	8368	770	Q97	1090	IDS TELCOM LL	3/14/02	\$219.64	6/28/02	\$0.00	Closed
KY	122485	8368	502	Q92	1090	IDS TELCOM LL	3/14/02	\$187.43	6/28/02	\$0.00	Closed
GA	122539	8368	706	Q97	1090	IDS TELCOM LL	3/14/02	\$188.20	6/28/02	\$0.00	Closed
TN	122508	8368	818	Q95	1090	IDS TELCOM LL	3/14/02	\$164.80	7/18/02	\$0.00	Closed
TN	122504	8368	818	Q95	1090	IDS TELCOM LL	3/14/02	\$142.81	6/28/02	\$0.00	Closed
TN	122563	8368	818	Q95	1090	IDS TELCOM LL	3/14/02	\$133.98	6/28/02	\$0.00	Closed
AL	122524	8368	205	Q92	1090	IDS TELCOM LL	3/14/02	\$92.44	6/28/02	\$0.00	Closed
KY	122427	8368	502	Q92	1090	IDS TELCOM LL	3/13/02	\$75.28	6/28/02	\$0.00	Closed
TN	122564	8368	818	Q95	1090	IDS TELCOM LL	3/14/02	\$71.59	7/18/02	\$0.00	Closed
TN	122433	8368	815	Q96	1090	IDS TELCOM LL	3/13/02	\$66.40	6/28/02	\$0.00	Closed
MS	122528	8368	801	Q97	1090	IDS TELCOM LL	3/14/02	\$45.50	6/28/02	\$0.00	Closed
SC	122438	8368	803	Q93	5378	IDS TELCOM LL	3/13/02	\$39.24	6/28/02	\$0.00	Closed
KY	122526	8368	502	Q92	1090	IDS TELCOM LL	3/14/02	\$28.00	6/28/02	\$0.00	Closed
SC	122540	8368	803	Q93	5378	IDS TELCOM LL	3/14/02	\$28.00	6/28/02	\$0.00	Closed
TN	122536	8368	815	Q96	1090	IDS TELCOM LL	3/14/02	\$19.99	6/28/02	\$0.00	Closed
TN	122535	8368	815	Q96	1090	IDS TELCOM LL	3/14/02	\$17.50	6/28/02	\$0.00	Closed
GA	122519	8368	770	Q97	1090	IDS TELCOM LL	3/14/02	\$7.17	7/18/02	\$0.00	Closed
GA	122570	8368	770	Q97	1090	IDS TELCOM LL	3/14/02	\$5.27	7/18/02	\$0.00	Closed
MS	122561	8368	801	Q97	1090	IDS TELCOM LL	3/14/02	\$3.43	6/28/02	\$0.00	Closed
GA	122568	8368	706	Q97	1090	IDS TELCOM LL	3/14/02	\$1.14	7/18/02	\$0.00	Closed
GA	122514	8368	706	Q97	1090	IDS TELCOM LL	3/14/02	\$1.05	7/18/02	\$0.00	Closed
MS	122562	8368	801	Q97	1090	IDS TELCOM LL	3/14/02	\$0.62	7/18/02	\$0.00	Closed
AL	122554	8368	205	Q92	1090	IDS TELCOM LL	3/14/02	\$0.53	7/18/02	\$0.00	Closed
AL	122482	8368	205	Q92	1090	IDS TELCOM LL	3/14/02	\$0.48	7/18/02	\$0.00	Closed
KY	122494	8368	502	Q92	1090	IDS TELCOM LL	3/14/02	\$0.47	7/18/02	\$0.00	Closed
KY	122558	8368	502	Q92	1090	IDS TELCOM LL	3/14/02	\$0.04	7/18/02	\$0.00	Closed
								\$867,811.15		\$857,038.91	

4-11

108,677.96 give more than requested.

No credits 119,450.20
Received credits 548,300.95

667,811.15

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FH

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Status of IDS
 Disputes held out of
 Settlement Amount

state	dispute_id	resh_zwc	acct_npa	acct_nxx	acct_line	company	entry_date	disp_amt	date_resolved	credit_adj	status	claim_num
FL	122560	8368	561	Q97	1090	IDS TELCOM LLC	03/14/02	\$74,094.35	7/27/02	\$82,416.41	Closed	BS01302002
FL	122429	8368	561	Q97	1090	IDS TELCOM LLC	03/13/02	\$51,905.47	7/27/02	\$89,507.51	Closed	BS12202001
FL	122440	8368	904	Q97	1090	IDS TELCOM LLC	03/13/02	\$63,417.78	7/27/02	\$72,765.96	Closed	BS12202001
FL	122426	8368	305	Q97	1090	IDS TELCOM LLC	03/13/02	\$38,741.55	7/27/02	\$64,823.09	Closed	BS12202001
FL	122573	8368	904	Q97	1090	IDS TELCOM LLC	03/14/02	\$56,874.11	7/27/02	\$64,285.19	Closed	BS01302002
NC	122575	8368	704	Q92	1090	IDS TELCOM LLC	03/14/02	\$52,176.82	7/27/02	\$61,706.19	Closed	BS01302002
NC	122577	8368	704	Q92	1090	IDS TELCOM LLC	03/14/02	\$52,583.29	7/27/02	\$61,305.04	Closed	BS01302002
NC	122566	8368	704	Q92	1090	IDS TELCOM LLC	03/14/02	\$50,622.00	7/27/02	\$58,134.70	Closed	BS01302002
NC	122510	8368	704	Q92	1090	IDS TELCOM LLC	03/14/02	\$51,136.24	7/27/02	\$57,159.96	Closed	BS03072002
FL	122556	8368	305	Q97	1090	IDS TELCOM LLC	03/14/02	\$48,650.96	7/27/02	\$54,874.84	Closed	BS01302002
FL	122523	8368	904	Q97	1090	IDS TELCOM LLC	03/14/02	\$1,052.27	7/27/02	\$943.04	Closed	BS03072002
FL	122500	8368	561	Q97	1090	IDS TELCOM LLC	03/14/02	\$6,899.37	7/27/02	\$188.00	Closed	BS03072002
FL	122484	8368	305	Q97	1090	IDS TELCOM LLC	03/14/02	\$117.86	7/27/02	\$136.46	Closed	BS03072002
TN	122576	8368	615	Q95	6307	IDS TELCOM LLC	03/14/02	\$51.95	7/27/02	\$9.64	Closed	BS01302002
TN	122574	8368	615	Q95	6307	IDS TELCOM LLC	03/14/02	\$36.93	7/27/02	\$7.81	Closed	BS01302002
FL	122496	8368	561	Q97	1090	IDS TELCOM LLC	03/14/02	\$20,118.81	6/28/02	\$0.00	Closed	BS03072002
GA	122512	8368	706	Q97	1090	IDS TELCOM LLC	03/14/02	\$11,806.79	6/28/02	\$0.00	Closed	BS03072002
AL	122553	8368	205	Q92	1090	IDS TELCOM LLC	03/14/02	\$8,245.02	6/28/02	\$0.00	Closed	BS01302002
FL	122559	8368	561	Q97	1090	IDS TELCOM LLC	03/14/02	\$8,153.25	6/28/02	\$0.00	Closed	BS01302002
FL	122572	8368	904	Q97	1090	IDS TELCOM LLC	03/14/02	\$6,702.92	6/28/02	\$0.00	Closed	BS01302002
FL	122439	8368	904	Q97	1090	IDS TELCOM LLC	03/13/02	\$6,642.16	6/28/02	\$0.00	Closed	BS12202001
FL	122425	8368	305	Q97	1090	IDS TELCOM LLC	03/13/02	\$5,777.50	6/28/02	\$0.00	Closed	BS12202001
FL	122428	8368	561	Q97	1090	IDS TELCOM LLC	03/13/02	\$5,278.38	6/28/02	\$0.00	Closed	BS12202001
NC	122565	8368	704	Q92	1090	IDS TELCOM LLC	03/14/02	\$4,607.18	6/28/02	\$0.00	Closed	BS01302002
AL	122525	8368	205	Q92	1090	IDS TELCOM LLC	03/14/02	\$3,644.32	6/28/02	\$0.00	Closed	BS03082002
AL	122481	8368	205	Q92	1090	IDS TELCOM LLC	03/14/02	\$3,132.68	6/28/02	\$0.00	Closed	BS03072002
KY	122557	8368	502	Q92	1090	IDS TELCOM LLC	03/14/02	\$3,060.00	6/28/02	\$0.00	Closed	BS01302002
GA	122567	8368	706	Q97	1090	IDS TELCOM LLC	03/14/02	\$2,970.43	6/28/02	\$0.00	Closed	BS01302002
AL	122424	8368	205	Q92	1090	IDS TELCOM LLC	03/13/02	\$2,849.64	6/28/02	\$0.00	Closed	BS12202001
MS	122431	8368	601	Q97	1090	IDS TELCOM LLC	03/13/02	\$2,422.59	6/28/02	\$0.00	Closed	BS12202001
NC	122538	8368	704	Q92	1090	IDS TELCOM LLC	03/14/02	\$2,413.64	6/28/02	\$0.00	Closed	BS03082002
KY	122527	8368	502	Q92	1090	IDS TELCOM LLC	03/14/02	\$2,347.96	6/28/02	\$0.00	Closed	BS03082002
GA	122436	8368	706	Q97	1090	IDS TELCOM LLC	03/13/02	\$2,135.66	7/16/02	\$0.00	Closed	BS12202001
FL	122555	8368	305	Q97	1090	IDS TELCOM LLC	03/14/02	\$1,924.15	6/28/02	\$0.00	Closed	BS01302002
FL	122542	8368	904	Q97	1090	IDS TELCOM LLC	03/14/02	\$1,834.99	6/28/02	\$0.00	Closed	BS03082002
FL	122522	8368	904	Q97	1090	IDS TELCOM LLC	03/14/02	\$1,589.23	6/28/02	\$0.00	Closed	BS03072002

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Revised #1 on 6/24/04

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Status of IDS
 Diputes held out of
 Settlement Amount

state	dispute_id	resh_zwc	acct_npa	acct_nxx	acct_line	company	entry_date	disp_amt	date_resolved	credit_adj	status	claim_num
GA	122569	8368	770 Q97		1090	IDS TELCOM LLC	03/14/02	\$1,510.09	6/28/02	\$0.00	Closed	BS01302002
NC	122434	8368	704 Q92		1090	IDS TELCOM LLC	03/13/02	\$1,492.14	6/28/02	\$0.00	Closed	BS12202001
FL	122483	8368	305 Q97		1090	IDS TELCOM LLC	03/14/02	\$1,403.81	6/28/02	\$0.00	Closed	BS03072002
GA	122437	8368	770 Q97		1090	IDS TELCOM LLC	03/13/02	\$1,209.18	6/28/02	\$0.00	Closed	BS12202001
GA	122435	8368	706 Q97		1090	IDS TELCOM LLC	03/13/02	\$1,130.55	6/28/02	\$0.00	Closed	BS12202001
SC	122571	8368	803 Q93		5378	IDS TELCOM LLC	03/14/02	\$828.78	6/28/02	\$0.00	Closed	BS01302002
MS	122432	8368	601 Q97		1090	IDS TELCOM LLC	03/13/02	\$574.16	7/16/02	\$0.00	Closed	BS12202001
MS	122502	8368	601 Q97		1090	IDS TELCOM LLC	03/14/02	\$535.48	6/28/02	\$0.00	Closed	BS03072002
NC	122509	8368	704 Q92		1090	IDS TELCOM LLC	03/14/02	\$509.78	6/28/02	\$0.00	Closed	BS03072002
SC	122541	8368	803 Q93		5378	IDS TELCOM LLC	03/14/02	\$460.46	6/28/02	\$0.00	Closed	BS03082002
SC	122521	8368	803 Q93		5378	IDS TELCOM LLC	03/14/02	\$329.97	6/28/02	\$0.00	Closed	BS03072002
NC	122537	8368	704 Q92		1090	IDS TELCOM LLC	03/14/02	\$297.50	6/28/02	\$0.00	Closed	BS03082002
GA	122516	8368	770 Q97		1090	IDS TELCOM LLC	03/14/02	\$219.64	6/28/02	\$0.00	Closed	BS03072002
KY	122485	8368	502 Q92		1090	IDS TELCOM LLC	03/14/02	\$187.43	6/28/02	\$0.00	Closed	BS03072002
GA	122539	8368	706 Q97		1090	IDS TELCOM LLC	03/14/02	\$168.20	6/28/02	\$0.00	Closed	BS03082002
TN	122506	8368	615 Q95		1090	IDS TELCOM LLC	03/14/02	\$164.80	7/16/02	\$0.00	Closed	BS03072002
TN	122504	8368	615 Q95		1090	IDS TELCOM LLC	03/14/02	\$142.81	6/28/02	\$0.00	Closed	BS03072002
TN	122563	8368	615 Q95		1090	IDS TELCOM LLC	03/14/02	\$133.98	6/28/02	\$0.00	Closed	BS01302002
AL	122524	8368	205 Q92		1090	IDS TELCOM LLC	03/14/02	\$92.44	6/28/02	\$0.00	Closed	BS03082002
KY	122427	8368	502 Q92		1090	IDS TELCOM LLC	03/13/02	\$75.28	6/28/02	\$0.00	Closed	BS12202001
TN	122564	8368	615 Q95		1090	IDS TELCOM LLC	03/14/02	\$71.59	7/16/02	\$0.00	Closed	BS01302002
TN	122433	8368	615 Q95		1090	IDS TELCOM LLC	03/13/02	\$56.40	6/28/02	\$0.00	Closed	BS12202001
MS	122528	8368	601 Q97		1090	IDS TELCOM LLC	03/14/02	\$45.50	6/28/02	\$0.00	Closed	BS03082002
SC	122438	8368	803 Q93		5378	IDS TELCOM LLC	03/13/02	\$39.24	6/28/02	\$0.00	Closed	BS12202001
KY	122526	8368	502 Q92		1090	IDS TELCOM LLC	03/14/02	\$28.00	6/28/02	\$0.00	Closed	BS03082002
SC	122540	8368	803 Q93		5378	IDS TELCOM LLC	03/14/02	\$28.00	6/28/02	\$0.00	Closed	BS03082002
TN	122536	8368	615 Q95		1090	IDS TELCOM LLC	03/14/02	\$19.99	6/28/02	\$0.00	Closed	BS03082002
TN	122535	8368	615 Q95		1090	IDS TELCOM LLC	03/14/02	\$17.50	6/28/02	\$0.00	Closed	BS03082002
GA	122519	8368	770 Q97		1090	IDS TELCOM LLC	03/14/02	\$7.17	7/16/02	\$0.00	Closed	BS03072002
GA	122570	8368	770 Q97		1090	IDS TELCOM LLC	03/14/02	\$5.27	7/16/02	\$0.00	Closed	
MS	122561	8368	601 Q97		1090	IDS TELCOM LLC	03/14/02	\$3.43	6/28/02	\$0.00	Closed	BS01302002
GA	122568	8368	706 Q97		1090	IDS TELCOM LLC	03/14/02	\$1.14	7/16/02	\$0.00	Closed	BS01302002
GA	122514	8368	706 Q97		1090	IDS TELCOM LLC	03/14/02	\$1.05	7/16/02	\$0.00	Closed	BS03072002
MS	122562	8368	601 Q97		1090	IDS TELCOM LLC	03/14/02	\$0.62	7/16/02	\$0.00	Closed	BS01302002
AL	122554	8368	205 Q92		1090	IDS TELCOM LLC	03/14/02	\$0.53	7/16/02	\$0.00	Closed	BS01302002
AL	122482	8368	205 Q92		1090	IDS TELCOM LLC	03/14/02	\$0.48	7/16/02	\$0.00	Closed	BS03072002

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Status of IDS
 Disputes held out of
 Settlement Amount

state	dispute_id	resh_zwc	acct_npa	acct_nxx	acct_line	company	entry_date	disp_amt	date_resolved	credit_adj	status	claim_num
KY	122494	8368	502	Q92	1090	IDS TELCOM LLC	03/14/02	\$0.47	7/16/02	\$0.00	Closed	BS03072002
KY	122558	8368	502	Q92	1090	IDS TELCOM LLC	03/14/02	\$0.04	7/16/02	\$0.00	Closed	BS01302002
								\$667,811.15			\$668,263.84	

548,360.95 Less Actual disputes
511,990.289 Interest & Late Pay charges

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*See 41-1/1 p2
 for original totals*

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request 1 #3

BELLSOUTH RESPONSE TO FPSC AUDIT REQUEST #3
IDS COMPLAINT

See the attached 9 pages for the response to request #3. These charts show the amounts billed and the amounts paid. As discussed, the disputed amounts are included in our response to request #5 which was previously provided.

The information on the attached is considered to be CONFIDENTIAL CUSTOMER INFORMATION by BellSouth.

5/10/04

Not used

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INVOICE #	DATE	AMOUNT	PAID	PAID	PAID	PAID
561Q97109004108	17-Apr-04	\$ 456,030.85	\$ -	\$ -	\$ -	\$ 456,030.85
561Q97109004077	17-Mar-04	\$ 458,468.73	\$ -	\$ -	\$ -	\$ 458,468.73
561Q97109004048	17-Feb-04	\$ 496,197.41	\$ 463,909.27	\$ (4,674.96)	\$ -	\$ 27,613.18
561Q97109004017	17-Jan-04	\$ 445,554.93	\$ 291,829.92	\$ (8,575.99)	\$ -	\$ 145,149.02
561Q97109003351	17-Dec-03	\$ 955,929.77	\$ 351,819.26	\$ (14,430.73)	\$ -	\$ 589,679.78
561Q97109003321	17-Nov-03	\$ 498,831.45	\$ 483,191.37	\$ (13,231.87)	\$ -	\$ 2,408.21
561Q97109003290	17-Oct-03	\$ 507,666.53	\$ 409,869.30	\$ (14,032.66)	\$ -	\$ 83,764.57
561Q97109003260	17-Sep-03	\$ 502,434.30	\$ 525,320.49	\$ 22,886.19	\$ -	\$ -
561Q97109003229	17-Aug-03	\$ 508,440.85	\$ 106,147.11	\$ (3,698.61)	\$ -	\$ 398,595.13
561Q97109003198	17-Jul-03	\$ 504,149.93	\$ 504,149.93	\$ -	\$ -	\$ -
561Q97109003168	17-Jun-03	\$ 483,059.92	\$ 444,041.07	\$ (1,168.92)	\$ -	\$ 37,849.93
561Q97109003137	17-May-03	\$ 908,925.18	\$ 337,339.62	\$ (1,061.94)	\$ -	\$ 570,523.62
561Q97109003107	17-Apr-03	\$ 466,532.42	\$ -	\$ (822.63)	\$ -	\$ 465,709.79
561Q97109003076	17-Mar-03	\$ 476,744.87	\$ -	\$ (113,670.41)	\$ -	\$ 363,074.46
561Q97109003048	17-Feb-03	\$ 429,994.72	\$ 391,626.15	\$ (38,368.57)	\$ -	\$ -
561Q97109003017	17-Jan-03	\$ 307,496.51	\$ 187,415.74	\$ (120,080.77)	\$ -	\$ -
561Q97109002351	17-Dec-02	\$ 504,437.44	\$ 504,437.44	\$ -	\$ -	\$ -
561Q97109002321	17-Nov-02	\$ 476,350.17	\$ 473,604.31	\$ (2,745.86)	\$ -	\$ -
561Q97109002290	17-Oct-02	\$ 615,464.61	\$ 563,150.90	\$ (52,313.71)	\$ -	\$ -
561Q97109002260	17-Sep-02	\$ 408,479.39	\$ 408,479.39	\$ -	\$ -	\$ -
561Q97109002229	17-Aug-02	\$ 389,160.28	\$ 279,115.38	\$ (110,044.90)	\$ -	\$ -
561Q97109002198	17-Jul-02	\$ 374,542.68	\$ 265,733.96	\$ (108,808.72)	\$ -	\$ -
561Q97109002168	17-Jun-02	\$ 547,746.63	\$ 528,008.79	\$ (19,737.84)	\$ -	\$ -
561Q97109002137	17-May-02	\$ 300,371.74	\$ 167,028.98	\$ (133,342.76)	\$ -	\$ -
561Q97109002107	17-Apr-02	\$ 298,065.06	\$ 293,921.63	\$ (4,143.43)	\$ -	\$ -
561Q97109002076	17-Mar-02	\$ 293,913.22	\$ 275,619.86	\$ (18,293.36)	\$ -	\$ -

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3/1/2002 561Q974556	\$82,195	(\$74,314)	\$0	\$7,881	\$87,493	\$95,501
4/1/2002 561Q974556	\$95,501	(\$84,891)	(\$219)	\$10,391	\$95,623	\$106,169
5/1/2002 561Q974556	\$106,169	(\$87,493)	\$0	\$18,675	\$104,537	\$123,498
6/1/2002 561Q974556	\$123,498	(\$95,777)	\$0	\$27,720	\$120,773	\$148,909
7/1/2002 561Q974556	\$148,909	(\$27,720)	(\$127)	\$121,062	\$106,452	\$229,325
8/1/2002 561Q974556	\$229,325	(\$121,189)	(\$59)	\$108,076	\$97,592	\$207,257
9/1/2002 561Q974556	\$207,257	(\$183,554)	\$606	\$24,308	\$89,816	\$114,423
10/1/2002 561Q974556	\$114,423	(\$95,310)	(\$604)	\$18,509	\$101,905	\$120,622
11/1/2002 561Q974556	\$120,622	(\$90,115)	\$0	\$30,507	\$92,674	\$123,578
12/1/2002 561Q974556	\$123,578	(\$102,113)	\$0	\$21,465	\$76,613	\$98,321
1/1/2003 561Q974556	\$98,321	(\$21,465)	\$0	\$76,856	\$83,711	\$160,579
2/1/2003 561Q974556	\$160,579	(\$76,856)	\$0	\$83,723	\$82,134	\$165,869
3/1/2003 561Q974556	\$165,869	(\$83,723)	\$0	\$82,146	\$75,663	\$157,820
4/1/2003 561Q974556	\$157,820	(\$82,146)	\$0	\$75,675	(\$4,711)	\$70,975
5/1/2003 561Q974556	\$70,975	(\$70,975)	\$0	\$0	\$71,377	\$71,377
6/1/2003 561Q974556	\$71,377	\$0	\$0	\$71,377	\$66,913	\$138,302
7/1/2003 561Q974556	\$138,302	(\$71,377)	\$0	\$66,925	\$63,687	\$130,624
8/1/2003 561Q974556	\$130,624	(\$66,925)	\$0	\$63,699	\$60,776	\$124,486
9/1/2003 561Q974556	\$124,486	\$0	\$0	\$124,486	\$58,465	\$182,963
10/1/2003 561Q974556	\$182,963	(\$63,699)	\$0	\$119,264	\$38,665	\$157,942
11/1/2003 561Q974556	\$157,942	(\$59,066)	\$0	\$98,876	\$36,424	\$135,312
12/1/2003 561Q974556	\$135,312	\$0	(\$52,992)	\$82,320	\$37,304	\$119,636
1/1/2004 561Q974556	\$119,636	(\$68,482)	\$25	\$51,179	\$37,019	\$88,210
2/1/2004 561Q974556	\$88,210	\$0	\$0	\$88,210	\$34,545	\$122,766
3/1/2004 561Q974556	\$122,766	\$0	\$0	\$122,766	\$35,103	\$157,882

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3/1/2002 561Q921347	\$2,081	(\$460)	\$0	\$1,621	\$1,378	\$3,026
4/1/2002 561Q921347	\$3,026	(\$555)	\$0	\$2,470	(\$57)	\$2,451
5/1/2002 561Q921347	\$2,451	(\$1,360)	(\$1,066)	\$26	\$567	\$593
6/1/2002 561Q921347	\$593	\$0	\$0	\$593	\$798	\$1,408
7/1/2002 561Q921347	\$1,408	(\$567)	(\$26)	\$815	\$424	\$1,260
8/1/2002 561Q921347	\$1,260	(\$815)	\$0	\$445	\$572	\$1,032
9/1/2002 561Q921347	\$1,032	(\$424)	\$0	\$608	\$993	\$1,622
10/1/2002 561Q921347	\$1,622	(\$587)	\$0	\$1,035	\$515	\$1,577
11/1/2002 561Q921347	\$1,577	(\$1,014)	\$0	\$563	\$542	\$1,125
12/1/2002 561Q921347	\$1,125	(\$542)	\$0	\$583	\$734	\$1,337
1/1/2003 561Q921347	\$1,337	(\$562)	\$0	\$775	\$1,232	\$2,019
2/1/2003 561Q921347	\$2,019	(\$775)	\$0	\$1,244	\$1,153	\$2,409
3/1/2003 561Q921347	\$2,409	(\$1,244)	\$0	\$1,165	\$1,294	\$2,471
4/1/2003 561Q921347	\$2,471	(\$1,165)	\$0	\$1,306	\$715	\$2,032
5/1/2003 561Q921347	\$2,032	(\$2,032)	\$0	\$0	\$1,655	\$1,655
6/1/2003 561Q921347	\$1,655	\$0	\$0	\$1,655	\$1,431	\$3,098
7/1/2003 561Q921347	\$3,098	(\$1,655)	\$0	\$1,443	\$1,449	\$2,904
8/1/2003 561Q921347	\$2,904	(\$1,443)	\$0	\$1,461	\$1,530	\$3,003
9/1/2003 561Q921347	\$3,003	(\$1,461)	\$0	\$1,542	\$1,578	\$3,132
10/1/2003 561Q921347	\$3,132	\$0	\$0	\$3,132	\$1,759	\$4,903
11/1/2003 561Q921347	\$4,903	(\$3,132)	\$0	\$1,771	\$1,506	\$3,289
12/1/2003 561Q921347	\$3,289	(\$1,771)	\$0	\$1,518	\$1,722	\$3,252
1/1/2004 561Q921347	\$3,252	(\$1,518)	\$0	\$1,734	\$1,451	\$3,197
2/1/2004 561Q921347	\$3,197	\$0	\$0	\$3,197	\$1,690	\$4,899
3/1/2004 561Q921347	\$4,899	(\$3,197)	\$0	\$1,702	\$1,264	\$2,978

INVOICE	BILLED	PAYMENTS	ADJUSTMENTS	ENDING
904Q97109002076	242507.81	102913.75	-139594.06	0
904Q97109002107	237600.4	229614.44	-7985.96	0
904Q97109002137	239477.12	237846.74	-1630.38	0
904Q97109002168	442507.21	349374.35	-93132.86	0
904Q97109002198	289372.99	289372.99	0	0
904Q97109002229	299319.81	136063.2	-163256.61	0
904Q97109002260	298063.08	298063.08	0	0
904Q97109002290	418642.78	418642.78	0	0
904Q97109002321	320012.03	293748.06	-26263.97	0
904Q97109002351	302120.74	302120.74	0	0
904Q97109003017	175169.47	175169.47	0	0
904Q97109003048	269154.96	269154.96	0	0
904Q97109003076	287574.81	93305.15	-159135.55	35134.11
904Q97109003107	302274.23	0	-421.41	301852.82
904Q97109003137	352350.67	0	-479.79	351870.88
904Q97109003168	286849.13	361314.2	74465.07	0
904Q97109003198	304272.47	304272.47	0	0
904Q97109003229	313980.89	270982.83	-2264.31	40733.75
904Q97109003260	321676.68	300661.44	-3005.19	18010.05
904Q97109003290	324890.89	208982.23	-2361.21	113547.45
904Q97109003321	318825.39	309487.23	-4410.92	4927.24
904Q97109003351	374736.16	284462.1	-3601.33	86672.73
904Q97109004017	305038.54	221585.93	-2641.39	80811.22
904Q97109004048	314073.59	304830.39	-4410.18	4833.02
904Q97109004077	309296.23	297884.94	0	11411.29
904Q97109004108	309043.26	0	0	309043.26

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3/1/2002	904Q974556	\$90,868	(\$30,950)	(\$2)	\$59,916	\$41,616	\$101,658
4/1/2002	904Q974556	\$101,658	(\$38,717)	(\$21,199)	\$41,741	\$39,481	\$81,792
5/1/2002	904Q974556	\$81,792	(\$41,616)	\$0	\$40,176	\$51,166	\$91,880
6/1/2002	904Q974556	\$91,880	(\$40,051)	\$0	\$51,829	\$44,111	\$96,645
7/1/2002	904Q974556	\$96,645	(\$51,704)	(\$125)	\$44,816	\$43,742	\$89,186
8/1/2002	904Q974556	\$89,186	(\$44,816)	\$0	\$44,370	\$40,665	\$85,679
9/1/2002	904Q974556	\$85,679	(\$42,622)	\$0	\$43,057	\$33,149	\$76,823
10/1/2002	904Q974556	\$76,823	(\$39,360)	\$0	\$37,463	\$22,322	\$60,309
11/1/2002	904Q974556	\$60,309	(\$33,766)	\$0	\$26,543	\$27,437	\$54,332
12/1/2002	904Q974556	\$54,332	(\$22,846)	\$0	\$31,486	\$20,476	\$52,383
1/1/2003	904Q974556	\$52,383	(\$27,789)	\$0	\$24,594	\$20,728	\$45,334
2/1/2003	904Q974556	\$45,334	(\$22,645)	\$0	\$22,689	\$21,373	\$44,073
3/1/2003	904Q974556	\$44,073	(\$20,740)	\$0	\$23,333	\$22,947	\$46,292
4/1/2003	904Q974556	\$46,292	(\$23,333)	\$0	\$22,959	(\$20,946)	\$2,025
5/1/2003	904Q974556	\$2,025	(\$2,025)	\$0	\$0	\$20,702	\$20,702
6/1/2003	904Q974556	\$20,702	\$0	\$0	\$20,702	\$19,830	\$40,544
7/1/2003	904Q974556	\$40,544	(\$20,702)	\$0	\$19,842	\$18,793	\$38,646
8/1/2003	904Q974556	\$38,646	(\$19,842)	\$0	\$18,804	\$18,161	\$36,978
9/1/2003	904Q974556	\$36,978	\$0	\$0	\$36,978	\$19,858	\$56,848
10/1/2003	904Q974556	\$56,848	(\$18,804)	\$0	\$38,044	\$8,227	\$46,282
11/1/2003	904Q974556	\$46,282	(\$24,298)	\$0	\$21,984	\$9,303	\$31,299
12/1/2003	904Q974556	\$31,299	\$0	(\$12,298)	\$19,000	\$9,619	\$28,631
1/1/2004	904Q974556	\$28,631	(\$16,158)	\$0	\$12,473	\$9,802	\$22,287
2/1/2004	904Q974556	\$22,287	\$0	(\$112)	\$22,175	\$8,875	\$31,062
3/1/2004	904Q974556	\$31,062	\$0	\$0	\$31,062	\$8,983	\$40,057

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3/1/2002 904Q921347	\$420	(\$97)	\$0	\$323	\$70	\$404
4/1/2002 904Q921347	\$404	(\$82)	\$0	\$322	\$70	\$404
5/1/2002 904Q921347	\$404	(\$82)	(\$241)	\$82	\$70	\$162
6/1/2002 904Q921347	\$162	\$0	\$0	\$162	\$70	\$243
7/1/2002 904Q921347	\$243	\$0	\$0	\$243	\$70	\$326
8/1/2002 904Q921347	\$326	(\$81)	\$0	\$244	\$70	\$327
9/1/2002 904Q921347	\$327	(\$70)	\$0	\$257	\$70	\$342
10/1/2002 904Q921347	\$342	(\$83)	\$0	\$260	\$231	\$506
11/1/2002 904Q921347	\$506	(\$86)	\$0	\$420	\$106	\$545
12/1/2002 904Q921347	\$545	(\$246)	\$0	\$299	\$106	\$421
1/1/2003 904Q921347	\$421	(\$124)	\$0	\$297	\$106	\$415
2/1/2003 904Q921347	\$415	(\$297)	\$0	\$118	\$107	\$237
3/1/2003 904Q921347	\$237	(\$118)	\$0	\$118	\$107	\$237
4/1/2003 904Q921347	\$237	(\$118)	\$0	\$118	(\$70)	\$61
5/1/2003 904Q921347	\$61	\$0	\$0	\$61	\$54	\$127
6/1/2003 904Q921347	\$127	\$0	\$0	\$127	\$70	\$208
7/1/2003 904Q921347	\$208	(\$66)	\$0	\$142	\$70	\$224
8/1/2003 904Q921347	\$224	(\$82)	\$0	\$142	\$70	\$224
9/1/2003 904Q921347	\$224	(\$82)	\$0	\$142	\$70	\$224
10/1/2003 904Q921347	\$224	\$0	\$0	\$224	\$70	\$306
11/1/2003 904Q921347	\$306	(\$164)	\$0	\$142	\$70	\$224
12/1/2003 904Q921347	\$224	(\$82)	\$0	\$142	\$70	\$224
1/1/2004 904Q921347	\$224	(\$142)	\$0	\$82	\$70	\$164
2/1/2004 904Q921347	\$164	\$0	\$0	\$164	\$70	\$246
3/1/2004 904Q921347	\$246	(\$164)	\$0	\$82	\$70	\$164

INVOICE	DATE	AMOUNT	PAID	ADJUSTMENTS	BALANCE
305Q97109004108	17-Apr-04	\$ 314,737.53	\$ -	\$ -	\$ 314,737.53
305Q97109004077	17-Mar-04	\$ 325,500.98	\$ -	\$ -	\$ 325,500.98
305Q97109004048	17-Feb-04	\$ 311,128.68	\$ 284,793.45	\$ (4,325.83)	\$ 22,009.40
305Q97109004017	17-Jan-04	\$ 301,496.37	\$ 180,032.80	\$ (9,984.30)	\$ 111,479.27
305Q97109003351	17-Dec-03	\$ 842,474.04	\$ 275,247.96	\$ (14,822.61)	\$ 552,403.47
305Q97109003321	17-Nov-03	\$ 318,465.30	\$ 279,792.41	\$ (12,844.93)	\$ 25,827.96
305Q97109003290	17-Oct-03	\$ 323,705.66	\$ 159,373.44	\$ (19,279.77)	\$ 145,052.45
305Q97109003260	17-Sep-03	\$ 323,640.09	\$ 548,785.61	\$ 225,145.52	\$ -
305Q97109003229	17-Aug-03	\$ 319,588.64	\$ 236,873.89	\$ (7,608.90)	\$ 75,105.85
305Q97109003198	17-Jul-03	\$ 305,774.79	\$ 305,774.79	\$ -	\$ -
305Q97109003168	17-Jun-03	\$ 275,411.10	\$ 243,814.07	\$ (2,208.27)	\$ 29,388.76
305Q97109003137	17-May-03	\$ 751,527.79	\$ 60,424.62	\$ (1,595.01)	\$ 689,508.16
305Q97109003107	17-Apr-03	\$ 250,838.33	\$ 179,954.52	\$ (5,181.77)	\$ 65,702.04
305Q97109003076	17-Mar-03	\$ 272,324.35	\$ -	\$ (1,139.34)	\$ 271,185.01
305Q97109003048	17-Feb-03	\$ 218,183.28	\$ 193,628.69	\$ (291.45)	\$ 24,263.14
305Q97109003017	17-Jan-03	\$ 162,020.56	\$ 4,574.52	\$ (32,938.58)	\$ 124,507.46
305Q97109002351	17-Dec-02	\$ 282,290.79	\$ -	\$ (282,290.79)	\$ -
305Q97109002321	17-Nov-02	\$ 245,134.57	\$ 151,790.65	\$ (93,343.92)	\$ -
305Q97109002290	17-Oct-02	\$ 360,658.76	\$ 317,980.17	\$ (42,678.59)	\$ -
305Q97109002260	17-Sep-02	\$ 220,484.90	\$ 185,831.48	\$ (34,653.42)	\$ -
305Q97109002229	17-Aug-02	\$ 223,743.35	\$ 151,946.72	\$ (71,796.63)	\$ -
305Q97109002198	17-Jul-02	\$ 210,787.85	\$ 190,626.32	\$ (20,161.53)	\$ -
305Q97109002168	17-Jun-02	\$ 343,740.82	\$ 272,689.28	\$ (71,051.54)	\$ -
305Q97109002137	17-May-02	\$ 176,914.41	\$ 173,274.60	\$ (3,639.81)	\$ -
305Q97109002107	17-Apr-02	\$ 174,249.42	\$ 89,542.01	\$ (84,707.41)	\$ -
305Q97109002076	17-Mar-02	\$ 194,411.29	\$ 180,323.87	\$ (14,087.42)	\$ -

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3/1/2002	305Q974556	\$194,827	(\$68,098)	\$44	\$126,772	\$64,770	\$192,561
4/1/2002	305Q974556	\$192,561	(\$63,700)	(\$63,072)	\$65,788	\$63,484	\$130,184
5/1/2002	305Q974556	\$130,184	(\$64,770)	\$0	\$65,413	\$63,415	\$129,720
6/1/2002	305Q974556	\$129,720	(\$64,396)	(\$12)	\$65,313	\$69,413	\$135,603
7/1/2002	305Q974556	\$135,603	(\$64,307)	(\$1,018)	\$70,278	\$68,893	\$140,110
8/1/2002	305Q974556	\$140,110	(\$70,290)	\$0	\$69,820	\$69,919	\$140,657
9/1/2002	305Q974556	\$140,657	(\$59,645)	\$403	\$81,414	\$65,423	\$147,919
10/1/2002	305Q974556	\$147,919	(\$73,400)	\$0	\$74,519	\$60,465	\$135,946
11/1/2002	305Q974556	\$135,946	(\$62,867)	\$81	\$73,159	\$59,828	\$133,914
12/1/2002	305Q974556	\$133,914	(\$61,427)	\$526	\$73,013	\$47,375	\$121,299
1/1/2003	305Q974556	\$121,299	(\$60,755)	\$0	\$60,544	\$53,596	\$114,152
2/1/2003	305Q974556	\$114,152	(\$56,927)	\$0	\$57,225	\$48,800	\$106,025
3/1/2003	305Q974556	\$106,025	(\$53,608)	\$0	\$52,417	\$48,373	\$100,790
4/1/2003	305Q974556	\$100,790	(\$108,136)	(\$146)	(\$7,492)	(\$8,798)	(\$16,289)
5/1/2003	305Q974556	(\$16,289)	\$0	\$0	(\$16,289)	\$40,368	\$24,079
6/1/2003	305Q974556	\$24,079	\$0	\$0	\$24,079	\$40,717	\$64,807
7/1/2003	305Q974556	\$64,807	(\$24,079)	\$0	\$40,729	\$29,448	\$70,189
8/1/2003	305Q974556	\$70,189	(\$40,729)	(\$69)	\$29,391	\$40,849	\$70,252
9/1/2003	305Q974556	\$70,252	\$0	\$0	\$70,252	\$40,250	\$110,513
10/1/2003	305Q974556	\$110,513	(\$29,391)	\$0	\$81,122	\$25,807	\$106,941
11/1/2003	305Q974556	\$106,941	(\$15,282)	\$0	\$91,658	\$25,272	\$116,942
12/1/2003	305Q974556	\$116,942	\$0	(\$58,778)	\$58,163	\$24,976	\$83,151
1/1/2004	305Q974556	\$83,151	(\$42,596)	\$0	\$40,555	\$24,474	\$65,041
2/1/2004	305Q974556	\$65,041	\$0	(\$1,094)	\$63,947	\$26,556	\$90,515
3/1/2004	305Q974556	\$90,515	\$0	\$0	\$90,515	\$25,356	\$115,883

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3/1/2002 305Q921347	\$1,411	(\$168)	\$0	\$1,243	\$1,066	\$2,320
4/1/2002 305Q921347	\$2,320	(\$279)	\$0	\$2,041	\$228	\$2,291
5/1/2002 305Q921347	\$2,291	(\$1,066)	(\$964)	\$261	\$151	\$412
6/1/2002 305Q921347	\$412	\$0	\$0	\$412	\$362	\$786
7/1/2002 305Q921347	\$786	(\$151)	\$0	\$634	\$355	\$1,004
8/1/2002 305Q921347	\$1,004	(\$374)	\$0	\$630	\$346	\$991
9/1/2002 305Q921347	\$991	(\$355)	\$0	\$636	\$310	\$963
10/1/2002 305Q921347	\$963	(\$361)	\$0	\$602	\$473	\$1,092
11/1/2002 305Q921347	\$1,092	(\$327)	\$0	\$765	\$2,292	\$3,076
12/1/2002 305Q921347	\$3,076	(\$490)	\$0	\$2,586	\$445	\$3,078
1/1/2003 305Q921347	\$3,078	(\$2,311)	\$0	\$767	\$1,084	\$1,863
2/1/2003 305Q921347	\$1,863	(\$756)	\$0	\$1,107	\$480	\$1,599
3/1/2003 305Q921347	\$1,599	(\$1,096)	\$0	\$503	\$580	\$1,083
4/1/2003 305Q921347	\$1,083	(\$691)	\$0	\$392	(\$635)	(\$244)
5/1/2003 305Q921347	(\$244)	\$0	\$0	(\$244)	\$862	\$619
6/1/2003 305Q921347	\$619	\$0	\$0	\$619	\$911	\$1,541
7/1/2003 305Q921347	\$1,541	(\$862)	\$0	\$679	\$1,026	\$1,717
8/1/2003 305Q921347	\$1,717	(\$923)	\$0	\$795	\$1,042	\$1,848
9/1/2003 305Q921347	\$1,848	(\$795)	\$0	\$1,053	\$742	\$1,807
10/1/2003 305Q921347	\$1,807	\$0	\$0	\$1,807	\$846	\$2,665
11/1/2003 305Q921347	\$2,665	(\$1,171)	\$0	\$1,493	\$1,062	\$2,567
12/1/2003 305Q921347	\$2,567	(\$858)	\$0	\$1,709	\$1,065	\$2,786
1/1/2004 305Q921347	\$2,786	(\$1,709)	\$0	\$1,076	\$1,039	\$2,128
2/1/2004 305Q921347	\$2,128	\$0	\$0	\$2,128	\$808	\$2,948
3/1/2004 305Q921347	\$2,948	(\$2,128)	\$0	\$820	\$1,112	\$1,944

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November 2002 - Rates per FI, PSC Order No.: PSC-02-0841-PCO-TP, Issued June 19, 2002.
 DUF Processing Charges from BLS OCC Invoicing.

Invoice No.	State	Rate	Invoice No.	State	Rate	Service	Rate	Rate	Rate	Rate	Rate
22-Nov-02 208Q821090	AL	\$ 523.77	01-Nov-02 ZABD1781BK		523,772	ADUF	CONNECT DIRECT	\$0.00100000	\$0.000124500	\$ 65.21	\$ 458.56
22-Nov-02 208Q821090	AL	\$ 2,085.09	01-Nov-02 ZABD1791BK		523,772	ADUF	MESSAGE PROCESSINGS	\$0.00400000	\$0.001658000	\$ 887.37	\$ 1,227.72
22-Nov-02 208Q821090	AL	\$ 1,706.93	01-Nov-02 ZABD1811BK		517,261	ODUF	MESSAGE PROCESSINGS	\$0.00330000	\$0.002146000	\$ 1,110.02	\$ 596.91
208Q821090 Total		\$ 4,326.79			1,564,795					\$ 2,042.60	\$ 2,283.19
17-Nov-02 305Q971090	FL	\$ 295.78	01-Nov-02 ZQBG2231BK		2,375,783	ADUF	CONNECT DIRECT	\$0.00012450	\$0.000124500	\$ 295.78	\$ (0.00)
17-Nov-02 305Q971090	FL	\$ 213.14	01-Nov-02 ZQBG2251BK		2,054,402	ODUF	CONNECT DIRECT	\$0.00010375	\$0.000103750	\$ 213.14	\$ (0.00)
17-Nov-02 305Q971090	FL	\$ 3,934.30	01-Nov-02 ZQBG2241BK		2,375,783	ADUF	MESSAGE PROCESSINGS	\$0.00165800	\$0.001658000	\$ 3,934.30	\$ 0.00
17-Nov-02 305Q971090	FL	\$ 4,408.73	01-Nov-02 ZQBG2261BK		2,054,394	ODUF	MESSAGE PROCESSINGS	\$0.00214600	\$0.002146000	\$ 4,408.73	\$ -0.00
305Q971090 Total		\$ 8,851.95			8,860,262					\$ 8,851.96	\$ (0.01)
17-Nov-02 581Q971090	FL	\$ 583.78	01-Nov-02 ZRBH4741BK		4,888,978	ADUF	CONNECT DIRECT	\$0.00012450	\$0.000124500	\$ 583.78	\$ 0.00
17-Nov-02 581Q971090	FL	\$ 348.94	01-Nov-02 ZRBH4761BK		3,372,884	ODUF	CONNECT DIRECT	\$0.00010375	\$0.000103750	\$ 348.94	\$ 0.00
17-Nov-02 581Q971090	FL	\$ 7,784.95	01-Nov-02 ZRBH4751BK		4,888,978	ADUF	MESSAGE PROCESSINGS	\$0.00165800	\$0.001658000	\$ 7,784.95	\$ 0.00
17-Nov-02 581Q971090	FL	\$ 7,238.20	01-Nov-02 ZRBH4771BK		3,372,878	ODUF	MESSAGE PROCESSINGS	\$0.00214600	\$0.002146000	\$ 7,238.20	\$ 0.00
581Q971090 Total		\$ 15,936.87			16,123,719					\$ 15,936.86	\$ 0.01
17-Nov-02 904Q971090	FL	\$ 388.20	01-Nov-02 ZYBG1591BK		3,198,405	ADUF	CONNECT DIRECT	\$0.00012450	\$0.000103750	\$ 331.83	\$ 66.37
17-Nov-02 904Q971090	FL	\$ 247.41	01-Nov-02 ZYBG1611BK		2,384,843	ODUF	CONNECT DIRECT	\$0.00010375	\$0.000103750	\$ 247.41	\$ 0.00
17-Nov-02 904Q971090	FL	\$ 5,296.56	01-Nov-02 ZYBG1601BK		3,198,405	ADUF	MESSAGE PROCESSINGS	\$0.00165800	\$0.001658000	\$ 5,296.56	\$ 0.00
17-Nov-02 904Q971090	FL	\$ 5,117.44	01-Nov-02 ZYBG1621BK		2,384,841	ODUF	MESSAGE PROCESSINGS	\$0.00214600	\$0.002146000	\$ 5,117.44	\$ 0.00
904Q971090 Total		\$ 11,059.61			11,166,094					\$ 10,993.24	\$ 66.37
17-Nov-02 708Q971090	GA	\$ 1,030.43	01-Nov-02 ZPBD8421BK		1,030,431	ADUF	CONNECT DIRECT	\$0.00100000	\$0.000124500	\$ 128.29	\$ 902.14
17-Nov-02 708Q971090	GA	\$ 1,039.50	01-Nov-02 ZPBD8441BK		1,039,504	ODUF	CONNECT DIRECT	\$0.00100000	\$0.000103750	\$ 107.85	\$ 931.65
17-Nov-02 708Q971090	GA	\$ 4,121.72	01-Nov-02 ZPBD8431BK		1,030,431	ADUF	MESSAGE PROCESSINGS	\$0.00400000	\$0.001658000	\$ 1,706.39	\$ 2,415.33
17-Nov-02 708Q971090	GA	\$ 4,157.98	01-Nov-02 ZPBD8451BK		1,039,494	ODUF	MESSAGE PROCESSINGS	\$0.00400000	\$0.002146000	\$ 2,230.75	\$ 1,927.23
708Q971090 Total		\$ 10,349.63			4,139,860					\$ 4,173.29	\$ 6,176.34
17-Nov-02 770Q971090	GA	\$ 708.81	01-Nov-02 ZOBH2881BK		708,810	ADUF	CONNECT DIRECT	\$0.00100000	\$0.000124500	\$ 88.00	\$ 618.81
17-Nov-02 770Q971090	GA	\$ 869.72	01-Nov-02 ZOBH2701BK		869,718	ODUF	CONNECT DIRECT	\$0.00100000	\$0.000103750	\$ 90.23	\$ 779.49
17-Nov-02 770Q971090	GA	\$ 2,827.24	01-Nov-02 ZOBH2891BK		708,810	ADUF	MESSAGE PROCESSINGS	\$0.00400000	\$0.001658000	\$ 1,170.48	\$ 1,656.76
17-Nov-02 770Q971090	GA	\$ 3,478.86	01-Nov-02 ZOBH2711BK		869,714	ODUF	MESSAGE PROCESSINGS	\$0.00400000	\$0.002146000	\$ 1,866.41	\$ 1,612.45
770Q971090 Total		\$ 7,882.63			3,163,062					\$ 3,215.11	\$ 4,667.52
22-Nov-02 502Q921090	KY	\$ 298.01	01-Nov-02 ZKBC7421BK		298,014	ADUF	CONNECT DIRECT	\$0.00098999	\$0.000124500	\$ 37.10	\$ 260.91
22-Nov-02 502Q921090	KY	\$ 1,192.06	01-Nov-02 ZKBC7431BK		298,014	ADUF	MESSAGE PROCESSINGS	\$0.00400001	\$0.001658000	\$ 493.51	\$ 698.55
22-Nov-02 502Q921090	KY	\$ 801.63	01-Nov-02 ZKBC7451BK		247,744	ODUF	MESSAGE PROCESSINGS	\$0.00323572	\$0.002146000	\$ 531.06	\$ 268.97
502Q921090 Total		\$ 2,291.70			843,772					\$ 1,062.27	\$ 1,229.43
17-Nov-02 601Q971090	MS	\$ 89.15	01-Nov-02 ZMBC7811BK		89,145	ADUF	CONNECT DIRECT	\$0.00100000	\$0.000124500	\$ 11.10	\$ 78.05
17-Nov-02 601Q971090	MS	\$ 356.58	01-Nov-02 ZMBC7821BK		89,145	ADUF	MESSAGE PROCESSINGS	\$0.00400000	\$0.001658000	\$ 147.62	\$ 208.96
17-Nov-02 601Q971090	MS	\$ 243.14	01-Nov-02 ZMBC7841BK		75,769	ODUF	MESSAGE PROCESSINGS	\$0.00320898	\$0.002146000	\$ 162.60	\$ 80.54
601Q971090 Total		\$ 688.87			254,059					\$ 321.32	\$ 367.55
22-Nov-02 704Q921090	NC	\$ 1,484.30	01-Nov-02 ZXBG0581BK		1,484,299	ADUF	CONNECT DIRECT	\$0.00100000	\$0.000124500	\$ 182.31	\$ 1,281.99
22-Nov-02 704Q921090	NC	\$ 5,857.20	01-Nov-02 ZXBG0571BK		1,484,299	ADUF	MESSAGE PROCESSINGS	\$0.00400000	\$0.001658000	\$ 2,424.88	\$ 3,432.32
22-Nov-02 704Q921090	NC	\$ 4,268.31	01-Nov-02 ZXBG0591BK		1,333,847	ODUF	MESSAGE PROCESSINGS	\$0.00320000	\$0.002146000	\$ 2,862.44	\$ 1,405.87
704Q921090 Total		\$ 11,589.81			4,282,445					\$ 5,469.62	\$ 6,120.19
23-Nov-02 803Q935378	SC	\$ 48.88	01-Nov-02 ZWBD5491BK		358,147	ADUF	CONNECT DIRECT	\$0.00013037	\$0.000124500	\$ 44.59	\$ 2.10
23-Nov-02 803Q935378	SC	\$ 38.03	01-Nov-02 ZWBD5511BK		331,688	ODUF	CONNECT DIRECT	\$0.00010862	\$0.000103750	\$ 34.41	\$ 1.62
23-Nov-02 803Q935378	SC	\$ 2,987.02	01-Nov-02 ZWBD5501BK		358,147	ADUF	MESSAGE PROCESSINGS	\$0.00880899	\$0.001658000	\$ 593.09	\$ 2,293.93
23-Nov-02 803Q935378	SC	\$ 1,580.31	01-Nov-02 ZWBD5621BK		331,688	ODUF	MESSAGE PROCESSINGS	\$0.00470401	\$0.002146000	\$ 711.62	\$ 868.69
803Q935378 Total		\$ 4,530.05			1,379,890					\$ 1,383.92	\$ 3,146.13
25-Nov-02 815Q956307	TN	\$ 422.99	01-Nov-02 ZTBF1291BK		422,985	ADUF	CONNECT DIRECT	\$0.00100001	\$0.000124500	\$ 52.66	\$ 370.33
25-Nov-02 815Q956307	TN	\$ 1,691.94	01-Nov-02 ZTBF1301BK		422,985	ADUF	MESSAGE PROCESSINGS	\$0.00400000	\$0.001658000	\$ 700.46	\$ 991.48

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 Ballou's Telecom, Inc.
 Comptroller by IDS Telecom
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615Q866307	TN	\$ 1,120.32	01-Nov-02 ZTBF1321BK	489,385	ODUF	MESSAGE PROCESSINGS	\$0.00273659	\$0.002148000	\$ 678.54	\$ 241.78
618Q866307 Total		\$ 3,235.25		1,255,355					\$ 1,631.87	\$ 1,803.88
Grand Total		\$ 80,742.16		53,003,202					\$ 55,081.85	\$26,860.31

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