

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Complaint against BellSouth)
Telecommunications, Inc., for alleged)
overbilling and discontinuance of service)
And petition for emergency order restoring)
Service, by IDS Telecom LLC.)

Docket No. 031125-TP
Filed: July 22, 2004

DIRECT TESTIMONY AND EXHIBITS

OF

ELIZABETH FEFER

ON BEHALF OF

IDS TELCOM, LLC.

(PUBLIC VERSION)

DOCUMENT NUMBER-DATE
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FPSC-COMMISSION CLERK

1 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

2 DOCKET NUMBER 031125-TP

3 DIRECT TESTIMONY OF ELIZABETH FEFER

4 ON BEHALF OF IDS TELCOM, LLC

5 **(PUBLIC VERSION)**

6 JULY 22, 2004

7

8 **Q. PLEASE STATE YOUR NAME AND ADDRESS.**

9 A. My name is Elizabeth Fefer. My business address is 1525 NW 167th
10 Street, Suite 200, Miami, Florida 33169.

11

12 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT POSITION?**

13 A. I am currently employed by IDS Telcom, LLC ("IDS") as the Director of
14 Internal Audit and Billing.

15

16 **Q. WHAT ARE YOUR PRESENT RESPONSIBILITIES?**

17 A. As the Director of Internal Audit and Billing, I am currently responsible for
18 auditing expenses, including SGA expenses (i.e. selling, general and
19 administrative), monthly taxes, billing to end-users, and wholesale billing to
20 carriers.

21

22 **Q. PLEASE PROVIDE SOME BRIEF INFORMATION ON YOUR**
23 **BACKGROUND AND EXPERIENCE.**

1 A. In 1997, I graduated with a Bachelors Degree in Business Administration
2 from Florida International University in Miami, Florida. I am currently enrolled in
3 at Nova Southeastern University in Fort Lauderdale, Florida, in a Master of
4 Business Administration degree program. I have worked full time in the
5 accounting field since 1987, and have been employed by IDS since 1999.
6 Before coming to IDS, I worked as an assistant controller for approximately five
7 years. When I first came to IDS, I started as the assistant controller, and held
8 that position from 1999 through 2000. I then held the position of Network Auditor
9 and Tax Manager from 2000 through 2002. Between 2002 and 2003, I was the
10 controller at IDS. Then from 2003 through February 2004, I was the Director of
11 Finance. I have been in my current position as Director of Internal Audit and
12 Billing since February 2004. I am familiar with BellSouth's billings to IDS and
13 have been involved with such billings since starting at IDS in 1999. From time to
14 time, I served as the IDS' liaison to BellSouth on billings and billing disputes. I
15 am familiar with the issues involving IDS' September 2001 Settlement Agreement
16 with BellSouth, and the subsequent March 2002 Settlement Amendment. I am
17 also familiar with some of the issues involved in IDS' DUF and Market-Based
18 Rates disputes with BellSouth.

19

20 **Q. HAVE YOU TESTIFIED PREVIOUSLY ON TELECOMMUNICATIONS**
21 **ISSUES BEFORE ANY REGULATORY BODY?**

1 A. No. However, I have worked with the Florida PSC auditor assigned to this
2 docket and am knowledgeable and competent to give testimony about the
3 matters set forth herein.

4

5 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

6 A. The purpose of my testimony is to give evidence on issues surrounding
7 the Settlement Agreement, Settlement Amendment and "Q" Account that are all
8 a part of IDS' claims in this docket. This testimony will address the following
9 issues identified previously in this docket: Issue 1, Issue 1(a), Issues 1(b), Issue
10 1(c), Issue 2, and Issue 5(d).

11

12 **Q. PLEASE PROVIDE SOME BACKGROUND INFORMATION RELEVANT**
13 **TO THE SETTLEMENT AGREEMENT, SETTLEMENT AMENDMENT,**
14 **ESTABLISHMENT OF THE SETTLEMENT "Q" ACCOUNT AND THE**
15 **SETTLEMENT "Q" ACCOUNT DISPUTE?**

16 A. In 1999, IDS began attempting to provide local telephone service to
17 residential and business customers. From the beginning, IDS experienced many
18 problems in billing, together with problems in obtaining service through various
19 services, including service through UNEs. Because of these problems, in or
20 about May 2001, IDS filed a docket before the Florida PSC seeking to resolve
21 these problems. A similar docket was also filed before the Georgia PSC. On or
22 about September 27, 2001, IDS and BellSouth entered into a Settlement
23 Agreement, a copy of which is attached to this testimony as Exhibit No. __ (EF-1).

1 In the Settlement Agreement, the parties agreed to [REDACTED]
2 [REDACTED] (paragraph 1), [REDACTED] (paragraphs 2 and 3), [REDACTED]
3 [REDACTED] (paragraph 4), [REDACTED]
4 [REDACTED] (paragraph 7). Additionally, BellSouth [REDACTED]
5 [REDACTED]
6 [REDACTED] (paragraph 6). The Settlement Agreement contemplated [REDACTED]
7 [REDACTED]

8 IDS and BellSouth originally anticipated resolving these billing issues
9 quickly. However, the process actually took almost six months to resolve. I
10 personally was involved in providing information relating to BellSouth's billings to
11 IDS, IDS' payments to BellSouth, the various reductions that BellSouth was to
12 then make, and accounting for the [REDACTED]
13 [REDACTED]. As the time period for resolving the issues in the Settlement
14 Agreement began to drag on, BellSouth and IDS started updating BellSouth's
15 billings and disputed interest/late payment charges, in anticipation of transferring
16 all BellSouth billings as of a date certain into a special settlement "Q" Account,
17 which would then be paid down over time while IDS kept current on future billings
18 from BellSouth.

19 On March 25, 2002, IDS and BellSouth entered into a Settlement
20 Amendment, a copy of which is attached to this testimony as Exhibit No. __ (EF-
21 2). The Settlement Amendment has various components. First, the parties
22 agreed to an amount of \$2,475,000 representing BellSouth's past due billings as
23 of March 25, 2002, which was to be transferred to a special settlement "Q"

1 Account (paragraphs 1 and 3). Such amount was to be paid off in monthly
2 installments of \$200,000 per month (at the end of each month), starting on March
3 31, 2002 and continuing through March 31, 2003 (paragraph 2). BellSouth was
4 to waive all prior interest and late payment charges through February 2002, but
5 interest under the "Q" Account would begin in March 2002, and accrue at the rate
6 of 1.5%. The Settlement Amendment did not specify whether the interest rate
7 was a monthly rate or an annual rate; however BellSouth did eventually bill
8 interest on the "Q" Account at a monthly rate of 1.5%.

9 The amount of \$2,475,000, which was to be transferred to the special "Q"
10 Account, represented all BellSouth billings (after credits and adjustments) that
11 BellSouth's system considered past due (i.e., more than 30 days after the billing
12 date); but did not include IDS' billing disputes for the months of October 2001
13 onward, as such disputes had not been submitted in time for BellSouth to
14 consider. For example, the October 2001 through December 2001 billing
15 disputes were not submitted until on or after March 11, 2002, and were not
16 resolved by BellSouth (with credits to IDS' accounts) until on or after June 2002.
17 The idea behind the "Q" Account was to "zero out" all IDS' past due balances on
18 BellSouth's books as of March 25, 2002, while leaving untouched the current
19 March 2002 billings and all future billings. IDS would then pay down the
20 \$2,475,000, at the rate of \$200,000 per month, while keeping current on
21 BellSouth's current and future billings (net of billing disputes).

22 On or about April 8, 2002, BellSouth transferred over the past due billings
23 as of March 25, 2002, but did not provide IDS with all of the agreed credits

1 implicit and explicit in the Settlement Agreement and Settlement Amendment. As
2 a result thereof, BellSouth opened the settlement "Q" Account on April 8, 2002
3 with a balance of \$3,232,266.10, instead of a balance of \$2,475,000 as of March
4 25, 2002. The credits and account balances transferred appeared on BellSouth's
5 April 17, 2002 bills to IDS. Copies of relevant portions of BellSouth's April 2002
6 billings that reflect the application of credits and the transfer of account balances
7 to the settlement "Q" Account are attached to this testimony as Exhibit No. ___
8 (EF-3).

9 Pursuant to the Settlement Amendment, IDS began making its timely
10 payments of \$200,000 per month on the "Q" Account beginning March 31, 2002.
11 On April 10, 2002, IDS inquired about the amounts transferred into the settlement
12 "Q" Account. In response, BellSouth identified \$3,232,266.10 as having been
13 transferred. From that point forward, the parties had numerous and ongoing
14 correspondence trying to resolve the issues of what was agreed, how much was
15 credited, how much was transferred to the "Q" Account and why BellSouth
16 showed a different balance. Some of that correspondence is attached to this
17 testimony as Composite Exhibit No. ___ (EF-4). At no time ever did IDS agree
18 with BellSouth that the transfer of \$3,232,266.10 into the "Q" Account was
19 proper, or that BellSouth had provided IDS all agreed credits.

20 On or about February 5, 2003, a new interconnection agreement became
21 effective between the parties ("Current Agreement"). As of mid-2003, IDS had
22 not only paid the \$2,475,000 with all accrued interest, but had even overpaid the
23 "Q" Account in error. In total, IDS paid \$3,049,140.74 to the "Q" Account. An

1 analysis of IDS' payments to the settlement "Q" Account is shown in the
2 spreadsheet attached to this testimony as Exhibit No. ___ (EF-5).

3 IDS' last payment to the "Q" Account was made in June 2003. After that,
4 a flurry of correspondence was exchanged between the parties regarding the
5 settlement "Q" Account and what should be the proper balance in that account.
6 Some of that correspondence is included in Composite Exhibit No. ___ (EF-4).
7 Despite the obvious dispute regarding the settlement "Q" Account, on December
8 19, 2003, Rodger Edmonds of BellSouth advised me that unless IDS sent
9 BellSouth a payment of \$611,627.42 for the "Q" Account, BellSouth would deny
10 IDS access to LENS. During a conversation with Rodger Edmonds, he admitted
11 to me that BellSouth could not explain how or why the settlement "Q" Account
12 was established at approximately \$3.282 million as opposed to the \$2.475 million
13 set forth in the Settlement Amendment. Mr. Edmonds' only response was that
14 because BellSouth disagreed and rejected IDS' position, the monies demanded
15 by BellSouth were due and payable. A copy of an e-mail exchange reflecting this
16 conversation is included in Composite Exhibit No. ___ (EF-4), and has been bates
17 stamped "IDS-100043." On or about the late afternoon of December 19, 2003,
18 BellSouth denied IDS access to LENS. On December 24, 2003, IDS filed this
19 docket seeking to have its access to LENS restored. Shortly thereafter,
20 BellSouth finally conceded that the settlement "Q" Account was in dispute and
21 restored IDS access to LENS.

22

23 **Q. HAVE YOU DETERMINED WHY THE "Q" ACCOUNT WAS NOT**
24 **ESTABLISHED IN THE AMOUNT REQUIRED BY THE SETTLEMENT**
25 **AMENDMENT?**

1 A. I believe that I have recently discovered why the settlement "Q" was
2 established in a different amount than required under the Settlement
3 Amendment. First, I should note that to date, BellSouth has yet to provide IDS
4 any explanation for why the settlement "Q" Account was established at
5 approximately \$3.232 million, instead of \$2.475 million. BellSouth's only position
6 has been that IDS agreed to this different amount. This is not true, since IDS
7 never agreed to any such changes, either orally or in writing. Nevertheless, in
8 going through the documentation and attempting to recreate how the Settlement
9 Agreement and Settlement Amendment was implemented, I believe I know why
10 the opening account balance was wrong.

11 The Settlement Agreement required

12
13
14
15
16 Because it took longer to

17 resolve these issues than previously anticipated, the parties decided to set up the
18 settlement "Q" Account to transfer all outstanding past due amounts into a
19 separate account which would be paid over time, while wiping out all past due
20 balances and requiring IDS to keep current. Thus in concept, IDS would show
21 no future "past due balances" so long as future billing disputes were resolved in a
22 timely manner. The problem with this approach was that BellSouth's billing
23 problems continued, and although the billing has improved, it is still not correct.

24 In January, 2002, I prepared a spreadsheet of disputed late
25 payment/interest charges for submission to BellSouth as part of the parties'

1 implementation of the Settlement Agreement. This spreadsheet covered only
2 BellSouth's billings for 2001, and reflected disputed late payment charges of
3 \$819,143.00. A true and correct copy of that spreadsheet is attached to this
4 testimony as Exhibit No. __ (EF-6). The effective date of the Settlement
5 Amendment is March 25, 2002. Under the Settlement Amendment, all interest
6 and late penalties prior to March 2002 were to be waived. Since the spreadsheet
7 I had previously created only included such interest and late penalties as of
8 December 17, 2001, the amount to be credited was at least \$110,000 in addition
9 to the \$819,000 in my spreadsheet. Because of the amount of time it took to
10 enter into the Settlement Amendment, BellSouth allowed IDS to withhold
11 \$925,000 from the January 2002 bill that was due in February 2002. This
12 agreement is reflected in paragraph 5 of the Settlement Amendment. However,
13 the Settlement Amendment does not say, and IDS never agreed, that the
14 \$925,000 was to be the only further credit allowed. The \$925,000 was merely an
15 accommodation for IDS' cash flow because at the time of the Settlement
16 Agreement, the parties had anticipated that by February 2002, IDS would have
17 already received all the agreed credits.

18 The key to understanding what occurred is knowing that the approximately
19 \$3.232 million which BellSouth transferred to the settlement "Q" Account was
20 intended to, and did, zero out all of IDS' past due balances as of April 8, 2002
21 (when the transfer was made). Of course, this "zeroing out" of the past due
22 balance, had nothing to do with IDS' pending disputes for October 2001 onward.
23 This is because the October 2001 through December 2001 billing disputes were
24 not even sent to BellSouth until mid-March 2002 and then resolved by BellSouth
25 in the summer of 2002. In the April 2002 billing (attached as Composite Exhibit

1 No. ___ (EF-3), BellSouth only provided IDS \$925,000.15 of credits, the application
2 of which IDS has summarized in Exhibit No. ___ (EF-7) to this testimony.
3 BellSouth also provided some interest/late payment credits from the February
4 2002 bill, which are identified on Composite Exhibit No. ___ (EF-3). Knowing the
5 credits that BellSouth provided in April 2002, we can deduce that the "past due
6 balance" on April 8, 2002 was roughly \$4.16 million. Under the Settlement
7 Amendment, BellSouth was to transfer \$2.475 million into the settlement "Q"
8 Account, and that amount was to "zero out" the "past due balances" as of March
9 25, 2002; thus leaving agreed credits of approximately \$1.685 million which
10 coincidentally corresponds to the summation of: (a) [REDACTED] from the Settlement
11 Agreement [REDACTED]; (b) [REDACTED] from the Settlement Agreement [REDACTED]
12 [REDACTED]. (c) \$925K of credits applied on the April 2002
13 bills; and (d) the miscellaneous interest credits from the February 2002 bills.
14 Therefore, it appears that in establishing the settlement "Q" Account in April
15 2002, BellSouth simply failed to provide IDS all of the agreed credits. Although
16 BellSouth did "zero out" the "past due balances" as agreed, on April 8, 2002,
17 BellSouth failed to provide all of the agreed credits. Moreover, to date, BellSouth
18 has been unable to show IDS where it provided IDS those credits identified in the
19 Settlement Agreement of [REDACTED]
20 [REDACTED] This confirms the fact the BellSouth did not
21 provide IDS all of the agreed credits.

22
23 **Q. IN SUMMARY, DID BELL SOUTH OVERSTATE THE "Q" ACCOUNT IN**
24 **APRIL 2002, BECAUSE IT FAILED TO PROVIDE IDS WITH ALL OF THE**

1 **AGREED CREDITS IDENTIFIED IN THE SETTLEMENT AGREEMENT AND**
2 **SETTLEMENT AMENDMENT?**

3 A. Yes, based upon the explanation provided to the previous question.

4
5 **Q. DID BELL SOUTH ACT IN ACCORDANCE WITH THE CURRENT**
6 **AGREEMENT WHEN BELL SOUTH DENIED IDS ACCESS TO LENS ON OR**
7 **ABOUT DECEMBER 19, 2003?**

8 A. No, BellSouth did not act in accordance with the parties' Current
9 Agreement. First, it should be noted that this dispute arises under the Prior
10 Agreement, which provides in Attachment 7, Section 2.1.1, that: "***Each Party***
11 ***agrees to notify the other Party in writing upon the discovery of a billing***
12 ***dispute.***" Those portions of the Prior Agreement which are referenced in this
13 testimony are attached as Exhibit No. __ (EF-8). Thus the only requirement
14 under the Prior Agreement was that the disputing party, notify the other party in
15 writing upon discovery of a dispute. Here, it is clear from the correspondence
16 attached as Composite Exhibit No. __ (EF-4), that as early as May 2002, IDS had
17 notified BellSouth in writing of a problem in the amount billed under the
18 settlement "Q" Account. Thus, from the beginning, the issue of the amount which
19 BellSouth transferred into the "Q" Account was always properly in dispute.

20 Notwithstanding the fact that the dispute arose under the Prior Agreement,
21 BellSouth denied IDS access to LENS under the Current Agreement. Under the
22 Current Agreement, BellSouth cannot terminate services for failing to pay
23 amounts in dispute. In particular, Attachment 7, Section 1.7.2 of the parties'
24 Current Agreement, a copy of which is attached to this testimony as Exhibit

1 No. ___ (EF-9), controls BellSouth's right to suspend or terminate service for non-
2 payment, and states, in pertinent part, as follows:

3
4 BellSouth reserves the right to suspend or terminate service for
5 nonpayment. If payment of amounts not subject to a billing dispute,
6 as described in Section 2, is not received by the bill date in the
7 month after the original bill date, BellSouth will provide written
8 notice to IDS Telecom that additional applications for service may
9 be refused, that any pending orders for service may not be
10 completed, and/or that access to ordering systems may be
11 suspended if payment is not received by the fifteenth day following
12 the date of the notice. In addition, BellSouth may, at the same
13 time, provide written notice to the person designated by IDS
14 Telecom to receive notices of noncompliance that BellSouth may
15 discontinue the provision of existing services to IDS Telcom if
16 payment is not received by the thirtieth day following the date of the
17 initial notice.

18
19 Thus under the parties' Current Agreement, BellSouth cannot terminate service
20 to IDS for failing to pay amounts in dispute. Therefore, when BellSouth denied
21 IDS access to LENS on or about December 19, 2003, BellSouth violated the
22 parties' Current Agreement.

23

24 **Q. IN REGARD TO ISSUE 1, "WAS THERE A FURTHER AGREEMENT TO**
25 **INCLUDE ADDITIONAL BILLED AMOUNTS INTO THE SETTLEMENT**
26 **AGREEMENT AND SETTLEMENT AMENDMENT Q ACCOUNT?"**

27 A. No. IDS made no further agreements to include additional amounts into
28 the settlement "Q" Account. Based upon the above prior testimony, what actually
29 happened was that BellSouth simply failed to provide IDS with all of the agreed
30 credits under the Settlement Agreement and Settlement Amendment. The
31 additional amount of approximately \$757,266.10 which BellSouth transferred into

1 the settlement "Q" Account on April 8, 2002, should have been credited back to
2 IDS as of that date, together with all interest and late payment charges relating to
3 such amounts.

4
5 **Q. IN REGARD TO ISSUE 1(A), "WHAT ARE THE AMOUNTS OWED**
6 **UNDER THE ORIGINAL SETTLEMENT AGREEMENT AND SETTLEMENT**
7 **AMENDMENT?"**

8 A. Base upon the above prior testimony, IDS does not owe BellSouth
9 anything further under the Settlement Agreement and Settlement Amendment.

10
11 **Q. IN REGARD TO ISSUE 1(B), "WHAT ARE THE AMOUNTS OWED**
12 **UNDER ANY OTHER AGREEMENT OR AMENDMENT?"**

13 A. Base upon the above prior testimony, IDS does not owe BellSouth
14 anything further under the Settlement Agreement and Settlement Amendment;
15 nor does IDS owe anything under any alleged further amendment or other
16 agreement. IDS made no further agreements to include additional amounts into
17 the settlement "Q" Account. What actually happened was that BellSouth simply
18 failed to provide IDS with all of the agreed credits under the Settlement
19 Agreement and Settlement Amendment. The additional amount of approximately
20 \$757,266.10 which BellSouth transferred into the settlement "Q" Account on April
21 8, 2002, should be credited back to IDS as of that date, together with all interest
22 and late payment charges relating to such amounts.

1 **Q. IN REGARD TO ISSUE 1(C), "HAVE THOSE AMOUNTS BEEN PAID?"**

2 A. Base upon the above prior testimony, IDS has paid BellSouth all amounts
3 due under the Settlement Agreement and Settlement Agreement. Since there
4 was no agreement to include additional amounts and there were no other
5 agreements, IDS owes BellSouth nothing further.

6

7 **Q. IN REGARD TO ISSUE 2, "DID BELL SOUTH PROPERLY TERMINATE**
8 **IDS' ACCESS TO LENS IN DECEMBER 2003 PURSUANT TO THE**
9 **INTERCONNECTION AGREEMENT?"**

10 A. Based upon the above testimony, BellSouth violated the parties' Current
11 Agreement when it denied IDS access to LENS in December 2003. Under the
12 Current Agreement, BellSouth had no right to deny service over non-payment of
13 dispute charges. Therefore, under the parties' Current Agreement, BellSouth did
14 not properly terminate IDS' access to LENS in December 2003.

15

16 **Q. IN REGARD TO ISSUE 5(D), "BASED ON SUBPARTS (A) AND (B)**
17 **ABOVE, HOW MUCH DOES IDS OWE BELL SOUTH, IF ANY?"**

18 A. Base upon the above prior testimony and in reference to subparts 1(a)
19 and 1(b), above, IDS does not owe BellSouth any monies on the above
20 referenced dispute.

21

22 **Q. IN REGARD TO ISSUE 6, "WHEN SHOULD ANY CREDIT OR**
23 **PAYMENT BE SUBMITTED?"**

1 A. Under Section 2.2 of Attachment 7 of the parties Current Agreement,
2 credits on billing disputes shall be credited immediately. Because BellSouth
3 failed to provide IDS with all of the agreed credits under the Settlement
4 Agreement and Settlement Amendment, the additional amount of approximately
5 \$757,266.10 which BellSouth transferred into the settlement "Q" Account on April
6 8, 2002, should be credited back to IDS, together with all interest and late
7 payment charges relating to such amounts.

8

9 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

10 A. Yes.

11

Exhibit No. ___ (EF-1) is CONFIDENTIAL and is intentionally omitted.

AMENDMENT TO SETTLEMENT AGREEMENT

THIS AMENDMENT TO SETTLEMENT AGREEMENT ("Amendment") is entered into this 25th day of March, 2002, by BellSouth Telecommunications, Inc. ("BST") and IDS Long Distance, Inc. n/k/a IDS Telecom, L.L.C. ("IDS") (collectively referred to as the "Parties").

RECITALS

WHEREAS, on or about September 27, 2001, BST and IDS entered into a settlement agreement resolving certain disputed issues between the Parties (the "Settlement Agreement");

WHEREAS, BellSouth Intellectual Property Corporation ("BIPCO") was also a party to the Settlement Agreement but does not have an interest in this Amendment;

WHEREAS, the Settlement Agreement contained provisions calling for the future resolution of disputed sums owed to BST by IDS;

WHEREAS, the Parties agreed to implement the Settlement Agreement by determining a Total Amount Due to BST by IDS and then reducing that Total Amount Due by the amount resolving the disputed issues set forth in Paragraph 4 of the Settlement Agreement; and

WHEREAS, the Parties have determined the Total Amount Due and have resolved the pending disputes set forth in Paragraph 4 of the Settlement Agreement and hereby wish to memorialize such agreement.

NOW, THEREFORE, in consideration of the mutual promises contained in this Amendment, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, BST and IDS, intending to be bound by this Amendment, hereby agree as follows:

1. The Total Amount Due to BST by IDS is \$2,475,000
2. IDS shall continue to pay BST the sum of \$200,000 per month by the close of business on the last day each month until March 31, 2003, which shall fully satisfy the Total Amount Due.
3. BST will bill the Total Amount Due to IDS under a new and separate Q account which will be designated as the Past Due Q Account.
4. 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%.

2

5. BellSouth shall issue IDS a credit in the amount of \$925,000. BellSouth allowed IDS to withhold this amount from its payment due to BellSouth in February 2002.
6. BST shall file and IDS shall execute a UCC-1 against IDS' assets to secure an interest in the Total Amount Due.
7. IDS shall keep all bills, billed under CRIS or CABS, current and shall not allow any undisputed current charges to become past due.
8. Should IDS fail to make a payment of \$200,000 to BST in any given month pursuant to this Amendment for the Past Due Q Account or fail to keep its billing current for all other accounts, IDS will be in breach of this Amendment. IDS shall have fourteen (14) days to cure such breach. If the breach is not cured within fourteen (14) days, the remaining balance of the Total Amount Due in the Past Due Q Account will immediately become due and owing and IDS shall pay to BST the full amount.
9. Except as specifically set forth herein, all of the provisions of the Settlement Agreement remain in full force and effect.
10. The Parties after executing this Amendment will be bound by the terms and conditions contained herein.
11. The Effective Date of this Amendment is March 25, 2002. The undersigned Parties hereby execute this Agreement.

IDS TELCOM, INC.

**BELLSOUTH
TELECOMMUNICATIONS, INC.**

By: *[Signature]*
 Name: HACKER
 Title: CFO

By: *[Signature]*
 Name: Gregory R. Follenben
 Title: Senior Director

BILL NO 205 Q92-1090.09
 INVOICE NO 205Q921090-0211
 BILL DATE APR 22, 2002
 OCN 8368 PAGE 1

I D S TELECOM LLC
 1525 N W 167TH ST
 SUITE 200
 MIAMI FL 33169

BILLING INQUIRIES CALL (800) 773-4967
 WEB ADDRESS: www.interconnection.bellsouth.com

FOR TELCO USE:
 ICSC OFC BS01

BELLSOUTH SWITCHED ACCESS SERVICE
 UNBUNDLED LINE PORT

* * * BALANCE DUE INFORMATION * * *

TOTAL AMOUNT OF LAST BILL		199,270.33
PAYMENTS APPLIED - SEE DETAIL		75,905.51
ADJUSTMENTS APPLIED - SEE DETAIL		53,677.59
LOCAL	53,677.59CR	
TOTAL BALANCE DUE - SEE DETAIL		69,687.23

* * * DETAIL OF CURRENT CHARGES * * *

TOTAL - ALABAMA - 5181		
LATE PAYMENT CHARGES		1,055.31
MONTHLY ACCESS CHARGES		
FROM APR 22 THRU MAY 21		60,781.19
LOCAL	60,781.19	
OTHER CHARGES AND CREDITS - SEE DETAIL		13,477.83
LOCAL	13,477.83	
USAGE CHARGES - SEE DETAIL		9,200.36
LOCAL	9,200.36	
TAXES - SEE DETAIL		41.58
TOTAL CURRENT CHARGES * DUE BY MAY 13 *		84,556.27

 TOTAL AMOUNT DUE 154,243.50

INVOICE NO 205Q921090-0211
BILL DATE APR 22, 2002
OCN 8368 PAGE 2

* * * DETAIL OF PAYMENTS APPLIED * * *

INVOICE NO 205Q921090-02112

APR 02 02 CASH PAYMENT 75,905.51

TOTAL PAYMENTS APPLIED 75,905.51

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INVOICE NO      205Q921090-0211
BILL DATE      APR 22, 2002
OCN 8368      PAGE      3
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* * * DETAIL OF ADJUSTMENTS APPLIED * * *

INVOICE NO 205Q921090-02112

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APR 05 02 ADJUSTMENT
  FROM APR 05 02 THRU APR 05 02
  DIRECTIONALITY: N/A      INIT/PREV BILLED: N/A
  PREM/NONPREM IND: N/A    REC/NONREC IND: NONREC
  LOCAL - AL - EC 5181      12,871.48CF

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APR 05 02 ADJUSTMENT OF ITEMIZED CALLS
  FROM APR 05 02 THRU APR 05 02
  DIRECTIONALITY: N/A      INIT/PREV BILLED: N/A
  PREM/NONPREM IND: N/A    REC/NONREC IND: NONREC
  LOCAL - AL - EC 5181      6.15CF

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APR 09 02 ADJUSTMENT
  FROM APR 09 02 THRU APR 09 02
  DIRECTIONALITY: N/A      INIT/PREV BILLED: N/A
  PREM/NONPREM IND: N/A    REC/NONREC IND: NONREC
  LOCAL - AL - EC 5181      40,799.96CF
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TOTAL OF ALL OTHER ADJUSTMENTS . . . . . 53,677.59
TOTAL CREDIT ADJUSTMENTS APPLIED . . . . . 53,677.59
TOTAL DEBIT ADJUSTMENTS APPLIED . . . . . 0.00
TOTAL ADJUSTMENTS APPLIED . . . . . 53,677.59

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* * * DETAIL OF BALANCE DUE * * *

INVOICE NO 205Q921090-00000

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PREVIOUS BALANCE      199,270.33
PAYMENTS APPLIED      75,905.51
ADJUSTMENTS APPLIED   53,677.59
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BALANCE DUE . . . . . 69,687.23
TOTAL BALANCE DUE . . . . . 69,687.23

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BILL NO 205 Q92-8006 00
INVOICE NO 205Q928006-0211
BILL DATE APR 22,2002
OCN 8368 PAGE 1

I D S TELECOM LLC
SUITE 200
1525 NW 167TH ST
MIAMI FL 33169

BILLING INQUIRIES CALL (800) 773-4967
WEB ADDRESS: www.interconnection.bellsouth.com

FOR TELCO USE:
ICSC OFC BS01

BELLSOUTH FACILITY ACCESS BILL

* * * BALANCE DUE INFORMATION * * *

TOTAL AMOUNT OF LAST BILL	0.99
ADJUSTMENTS APPLIED - SEE DETAIL	0.99
LOCAL	0.99CR
ZERO BALANCE DUE - SEE DETAIL	0.00

* * * DETAIL OF CURRENT CHARGES * * *

TOTAL - ALABAMA - 5181	
TOTAL CURRENT CHARGES	0.00

TOTAL AMOUNT DUE 0.00

 INVOICE NO 205Q928006-02112
 BILL DATE APR 22, 2002
 OCN 8368 PAGE 2

* * * DETAIL OF ADJUSTMENTS APPLIED * * *

INVOICE NO 205Q928006-02112

APR 09 02 ADJUSTMENT

FROM APR 09 02 THRU APR 09 02
 DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
 PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
 LOCAL - AL - EC 5181

0.99CR

TOTAL OF ALL OTHER ADJUSTMENTS	0.990
TOTAL CREDIT ADJUSTMENTS APPLIED	0.990
TOTAL DEBIT ADJUSTMENTS APPLIED	0.00
TOTAL ADJUSTMENTS APPLIED	0.990

* * * DETAIL OF BALANCE DUE * * *

INVOICE NO 205Q928006-00000

PREVIOUS BALANCE
 ADJUSTMENTS APPLIED

0.99
 0.990

BALANCE DUE	0.00
TOTAL BALANCE DUE	0.00

BILLING NUMBER 205 Q97-4556
BILLING PERIOD APR 17,2002 0

SUMMARY OF CHARGES BILLED

BELLSOUTH TELECOMMUNICATIONS, INC. (BST)

TOTAL AMOUNT OF LAST BILL	30,397.38	
PAYMENTS APPLIED THROUGH APR 18	9,157.92CR	
ADJUSTMENTS APPLIED THROUGH APR 18	13,373.99CR	
BALANCE FROM LAST BILL.		7,86
CURRENT CHARGES		
LATE PAYMENT CHARGE	10.00	
INTEREST CHARGE ON UNPAID BALANCE	117.98	
BELLSOUTH	7,950.35	
TOTAL CURRENT CHARGES *** PAST DUE AFTER MAY 06 ***		8,07
TOTAL AMOUNT DUE		15,94

BELLSOUTH

CURRENT CHARGES FOR BELLSOUTH
DETAIL OF PAYMENTS AND ADJUSTMENTS APPLIED

MAR 26, 2002 PAYMENT	9,15
TOTAL PAYMENTS	9,15
APR 09, 2002 ADJUSTMENT	1,55
APR 09, 2002 ADJUSTMENT	11,81
TOTAL FOR BELLSOUTH	13,37

BILLING NUMBER 305 Q97-4556 5
BILLING PERIOD APR 17,2002 00

SUMMARY OF CHARGES BILLED
BELLSOUTH TELECOMMUNICATIONS, INC. (BST)

TOTAL AMOUNT OF LAST BILL	192,560.69	
PAYMENTS APPLIED THROUGH APR 18	63,700.03CR	
ADJUSTMENTS APPLIED THROUGH APR 18	63,072.39CR	
BALANCE FROM LAST BILL.		65,788
CURRENT CHARGES		
LATE PAYMENT CHARGE	9.00	
INTEREST CHARGE ON UNPAID BALANCE **	902.25	
BELLSOUTH	63,387.82	
3 DIGIT CORPORATION	58.00	
CALL 511 INC MIAMI	54.08	
BELLSOUTH.NET	14.36CR	
WORLDCOM	1.19CR	
TOTAL CURRENT CHARGES . . . *** DUE BEFORE MAY 09 ***		64,395
TOTAL AMOUNT DUE IN U.S. FUNDS		130,183

BILLING NUMBER 305 Q97-4556
BILLING PERIOD APR 17, 2002 0
PAGE

BELLSOUTH

CURRENT CHARGES FOR BELLSOUTH
DETAIL OF PAYMENTS AND ADJUSTMENTS APPLIED

MAR 26, 2002 PAYMENT	63,70
TOTAL PAYMENTS	63,70
APR 09, 2002 ADJUSTMENT	63,07
TOTAL FOR BELLSOUTH	63,07

BILL NO 502 Q92-1090 09
INVOICE NO 502Q921090-0211
BILL DATE APR 22,2002
OCN 8368 PAGE 1

I D S TELECOM LLC
1525 N W 167TH ST
SUITE 200
MIAMI FL 33169

BILLING INQUIRIES CALL (800) 773-4967
WEB ADDRESS: www.interconnection.bellsouth.com

FOR TELCO USE:
ICSC OFC BS01

BELLSOUTH SWITCHED ACCESS SERVICE
UNBUNDLED LINE PORT

* * * BALANCE DUE INFORMATION * * *

TOTAL AMOUNT OF LAST BILL		290,339.64
PAYMENTS APPLIED - SEE DETAIL		55,162.94
ADJUSTMENTS APPLIED - SEE DETAIL		184,741.26
LOCAL	184,741.26CR	
TOTAL BALANCE DUE - SEE DETAIL		50,435.44

* * * DETAIL OF CURRENT CHARGES * * *

TOTAL - KENTUCKY - 5182		
LATE PAYMENT CHARGES		754.12
MONTHLY ACCESS CHARGES		
FROM APR 22 THRU MAY 21		36,864.22
LOCAL	36,864.22	
OTHER CHARGES AND CREDITS - SEE DETAIL		1,553.21
LOCAL	1,553.21	
USAGE CHARGES - SEE DETAIL		8,763.81
LOCAL	8,763.81	
TAXES - SEE DETAIL .		2,754.74
TOTAL CURRENT CHARGES * DUE BY MAY 13 *		50,690.10

TOTAL AMOUNT DUE 101,125.54

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INVOICE NO	502Q921090-0211
BILL DATE	APR 22, 2002
OCN 8368	PAGE 2

* * * DETAIL OF PAYMENTS APPLIED * * *

INVOICE NO 502Q921090-02112

APR 02 02 CASH PAYMENT	55,162.94
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TOTAL PAYMENTS APPLIED	55,162.94
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INVOICE NO	502Q921090-0211
BILL DATE	APR 22, 2002
OCN 8368	PAGE 3

* * * DETAIL OF ADJUSTMENTS APPLIED * * *

INVOICE NO 502Q921090-02112

APR 05 02 ADJUSTMENT

FROM APR 05 02 THRU APR 05 02
 DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
 PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
 LOCAL - KY - EC 5182 45,113.80CR

APR 09 02 ADJUSTMENT

FROM APR 09 02 THRU APR 09 02
 DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
 PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
 LOCAL - KY - EC 5182 139,607.29CR

APR 18 02 ADJUSTMENT OF ITEMIZED CALLS

FROM APR 18 02 THRU APR 18 02
 DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
 PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
 LOCAL - KY - EC 5182 19.03CR

APR 18 02 ADJUSTMENT OF TAXES

FROM APR 18 02 THRU APR 18 02
 DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
 PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
 LOCAL - KY - EC 5182 1.14CR

TOTAL OF ALL OTHER ADJUSTMENTS	184,741.26
TOTAL CREDIT ADJUSTMENTS APPLIED	184,741.26
TOTAL DEBIT ADJUSTMENTS APPLIED	0.00
TOTAL ADJUSTMENTS APPLIED	184,741.26

* * * DETAIL OF BALANCE DUE * * *

INVOICE NO 502Q921090-00000

PREVIOUS BALANCE*	290,339.64
PAYMENTS APPLIED	55,162.94
ADJUSTMENTS APPLIED	184,741.26
BALANCE DUE	50,435.44

Docket No.: 031125-TP
 Witness: Elizabeth Fefer
 Exhibit No. _____(EF-3)
 April 2002 Billing

=====:
INVOICE NO 502Q921090-0211:
BILL DATE APR 22, 2002
OCN 8368 PAGE 4

* * * DETAIL OF BALANCE DUE * * *

TOTAL BALANCE DUE 50,435.44

BILLING NUMBER 502 Q97-4556
BILLING PERIOD APR 17,2002 0

SUMMARY OF CHARGES BILLED
BELLSOUTH TELECOMMUNICATIONS, INC. (BST)

TOTAL AMOUNT OF LAST BILL	8,624.57	
PAYMENTS APPLIED THROUGH APR 18	2,323.73CR	
ADJUSTMENTS APPLIED THROUGH APR 18	3,887.41CR	
BALANCE FROM LAST BILL.		2,41
CURRENT CHARGES		
LATE PAYMENT CHARGE (REGULATED)	10.00	
INTEREST CHARGE ON UNPAID BALANCE (NONREGULATED)	35.54	
BELLSOUTH	2,131.63	
TOTAL CURRENT CHARGES *** PAST DUE AFTER MAY 06 ***		2,17
TOTAL AMOUNT DUE		4,59

BELLSOUTH

CURRENT CHARGES FOR BELLSOUTH
DETAIL OF PAYMENTS AND ADJUSTMENTS APPLIED

MAR 26, 2002 PAYMENT	2,32
TOTAL PAYMENTS	2,32
APR 09, 2002 ADJUSTMENT	84
APR 09, 2002 ADJUSTMENT	3,04
APR 12, 2002 ADJUSTMENT OF ITEMIZED CALLS	
APR 12, 2002 ADJUSTMENT OF DIRECTORY ASSISTANCE	
TOTAL FOR BELLSOUTH	3,88

BILLING NUMBER 601 Q97-4556
BILLING PERIOD APR 17,2002 0

SUMMARY OF CHARGES BILLED
BELLSOUTH TELECOMMUNICATIONS, INC. (BST)

TOTAL AMOUNT OF LAST BILL	5,498.06	
PAYMENTS APPLIED THROUGH APR 18	3,210.74	CR
ADJUSTMENTS APPLIED THROUGH APR 18	0.00	
BALANCE FROM LAST BILL.		2,28
CURRENT CHARGES		
LATE PAYMENT CHARGE	22.07	
BELLSOUTH	761.21	
TOTAL CURRENT CHARGES *** PAST DUE AFTER MAY 06 ***		78
TOTAL AMOUNT DUE		3,07

BILLING NUMBER 601 Q97-4556
BILLING PERIOD APR 17, 2002 0
PAGE

BELLSOUTH

CURRENT CHARGES FOR BELLSOUTH
DETAIL OF PAYMENTS AND ADJUSTMENTS APPLIED

APR 02, 2002 PAYMENT	1,88
APR 02, 2002 PAYMENT	1,32
TOTAL PAYMENTS	3,21

BILL NO 704 Q92-1090 09
INVOICE NO 704Q921090-0211
BILL DATE APR 22,2002
OCN 8368 PAGE 1

I D S TELECOM LLC
1525 N W 167TH ST
SUITE 200
MIAMI FL 33169

BILLING INQUIRIES CALL (800) 773-4967
WEB ADDRESS: www.interconnection.bellsouth.com

FOR TELCO USE:
ICSC OFC BS01

BELLSOUTH SWITCHED ACCESS SERVICE
UNBUNDLED LINE PORT

* * * BALANCE DUE INFORMATION * * *

TOTAL AMOUNT OF LAST BILL	691,911.86
PAYMENTS APPLIED - SEE DETAIL	256,531.67
ADJUSTMENTS APPLIED - SEE DETAIL	197,299.56
LOCAL	197,299.56CR
TOTAL BALANCE DUE - SEE DETAIL	238,080.63

* * * DETAIL OF CURRENT CHARGES * * *

TOTAL - NORTH CAROLINA - 5193	
LATE PAYMENT CHARGES	1,965.00
MONTHLY ACCESS CHARGES	
FROM APR 22 THRU MAY 21	131,341.21
LOCAL	131,341.21
OTHER CHARGES AND CREDITS - SEE DETAIL	8,449.74
LOCAL	8,449.74
USAGE CHARGES - SEE DETAIL	91,735.48
LOCAL	91,735.48
TOTAL CURRENT CHARGES * DUE BY MAY 14 *	233,491.43

TOTAL AMOUNT DUE 471,572.06

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INVOICE NO	704Q921090-0211
BILL DATE	APR 22, 2002
OCN 8368	PAGE 2

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* * * DETAIL OF PAYMENTS APPLIED * * *

INVOICE NO 704Q921090-02112

MAR 26 02 CASH PAYMENT

256,531.67

TOTAL PAYMENTS APPLIED 256,531.67

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INVOICE NO	704Q921090-0211
BILL DATE	APR 22, 2002
OCN 8368	PAGE 3

* * * DETAIL OF ADJUSTMENTS APPLIED * * *

INVOICE NO 704Q921090-02112

MAR 30 02 ADJUSTMENT
 FROM MAR 30 02 THRU MAR 30 02
 DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
 PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
 LOCAL - NC - EC 5193 800.00CR

APR 05 02 ADJUSTMENT OF ITEMIZED CALLS
 FROM APR 05 02 THRU APR 05 02
 DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
 PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
 LOCAL - NC - EC 5193 27.31CR

APR 05 02 ADJUSTMENT
 FROM APR 05 02 THRU APR 05 02
 DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
 PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
 LOCAL - NC - EC 5193 72,469.08CR

APR 05 02 ADJUSTMENT
 FROM APR 05 02 THRU APR 05 02
 DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
 PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
 LOCAL - NC - EC 5193 99,999.99CR

APR 09 02 ADJUSTMENT
 FROM APR 09 02 THRU APR 09 02
 DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
 PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
 LOCAL - NC - EC 5193 24,003.18CR

TOTAL OF ALL OTHER ADJUSTMENTS	197,299.560
TOTAL CREDIT ADJUSTMENTS APPLIED	197,299.560
TOTAL DEBIT ADJUSTMENTS APPLIED	0.00
TOTAL ADJUSTMENTS APPLIED	197,299.560

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INVOICE NO	704Q921090-0211
BILL DATE	APR 22, 2002
OCN 8368	PAGE 4

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* * * DETAIL OF BALANCE DUE * * *

INVOICE NO 704Q921090-00000

PREVIOUS BALANCE	691,911.86
PAYMENTS APPLIED	256,531.67
ADJUSTMENTS APPLIED	197,299.56

BALANCE DUE	238,080.63
TOTAL BALANCE DUE	238,080.63

BILLING NUMBER 704 Q97-4556
BILLING PERIOD APR 17,2002 C

SUMMARY OF CHARGES BILLED
BELLSOUTH TELECOMMUNICATIONS, INC. (BST)

TOTAL AMOUNT OF LAST BILL	23,131.35	
PAYMENTS APPLIED THROUGH APR 18	11,249.37CR	
ADJUSTMENTS APPLIED THROUGH APR 18	137.55CR	
BALANCE FROM LAST BILL.		11,74
CURRENT CHARGES		
REGULATED LATE PAYMENT CHARGE FOR MONTH OF FEB	39.30	
NONREGULATED LATE PAYMENT CHARGE FOR MONTH OF FEB	74.57	
BELLSOUTH	10,380.78	
TOTAL CURRENT CHARGES *** PAST DUE ON MAY 09 ***		10,49
TOTAL AMOUNT DUE		22,23

BILLING NUMBER 704 Q97-4556
BILLING PERIOD APR 17, 2002 C
PAGE,

BELLSOUTH

CURRENT CHARGES FOR BELLSOUTH
DETAIL OF PAYMENTS AND ADJUSTMENTS APPLIED

APR 02, 2002 PAYMENT	11,24
TOTAL PAYMENTS	11,24
APR 09, 2002 ADJUSTMENT	13
TOTAL FOR BELLSOUTH	13

BILLING NUMBER 706 Q97-4556
BILLING PERIOD APR 17,2002 0

SUMMARY OF CHARGES BILLED
BELLSOUTH TELECOMMUNICATIONS, INC. (BST)

TOTAL AMOUNT OF LAST BILL	21,565.94	
PAYMENTS APPLIED THROUGH APR 18	6,816.92CR	
ADJUSTMENTS APPLIED THROUGH APR 18	5,899.78CR	
BALANCE FROM LAST BILL.		8,84
CURRENT CHARGES		
LATE PAYMENT CHARGE (REGULATED)	9.00	
INTEREST CHARGE ON UNPAID BALANCE (NONREGULATED)	115.94	
BELLSOUTH	8,127.47	
TOTAL CURRENT CHARGES		8,25
*** PAST DUE ON MAY 09 ***		
TOTAL AMOUNT DUE		17,10

BELLSOUTH

BILLING NUMBER 706 Q97-4556
BILLING PERIOD APR 17,2002 0
PAGE

CURRENT CHARGES FOR BELLSOUTH
DETAIL OF PAYMENTS AND ADJUSTMENTS APPLIED

MAR 26,2002 PAYMENT	6,81
TOTAL PAYMENTS	6,81
APR 09,2002 ADJUSTMENT.	2,25
APR 09,2002 ADJUSTMENT.	3,64
APR 09,2002 EARNING # 229-271-5775-431 : BALANCE TRANSFERRED	1,13
APR 15,2002 EARNING # 229-271-5775-431 : BALANCE TRANSFERRED	1,13
TOTAL FOR BELLSOUTH	5,89

BILLING NUMBER 770 Q97-4556
BILLING PERIOD APR 17, 2002 C

SUMMARY OF CHARGES BILLED

BELLSOUTH TELECOMMUNICATIONS, INC. (BST)

TOTAL AMOUNT OF LAST BILL	34,068.03	
PAYMENTS APPLIED THROUGH APR 18	11,882.39CR	
ADJUSTMENTS APPLIED THROUGH APR 18	11,467.07CR	
BALANCE FROM LAST BILL.		10,71
CURRENT CHARGES		
LATE PAYMENT CHARGE (REGULATED)	9.00	
INTEREST CHARGE ON UNPAID BALANCE (NONREGULATED)	139.63	
BELLSOUTH	12,191.00	
TOTAL CURRENT CHARGES *** PAST DUE ON MAY 09 ***	. . .	12,33
TOTAL AMOUNT DUE		23,05

BELLSOUTH

BILLING NUMBER 770 Q97-4556
BILLING PERIOD APR 17,2002 0
PAGE

CURRENT CHARGES FOR BELLSOUTH
DETAIL OF PAYMENTS AND ADJUSTMENTS APPLIED

MAR 26,2002 PAYMENT	11,88
TOTAL PAYMENTS	11,88
APR 09,2002 ADJUSTMENT.	4,22
APR 09,2002 ADJUSTMENT.	7,23
TOTAL FOR BELLSOUTH	11,46

BILL NO 803 Q93-5378 38
INVOICE NO 803Q935378-0211
BILL DATE APR 23,2002
OCN 8368 PAGE 1

I D S TELECOM LLC
1525 N W 167TH ST
SUITE 200
MIAMI FL 33169

BILLING INQUIRIES CALL (800) 773-4967
WEB ADDRESS: www.interconnection.bellsouth.com

FOR TELCO USE:
ICSC OFC BS01

BELLSOUTH SWITCHED ACCESS SERVICE
UNBUNDLED LINE PORT

* * * BALANCE DUE INFORMATION * * *

TOTAL AMOUNT OF LAST BILL	97,890.65
PAYMENTS APPLIED - SEE DETAIL	48,226.49
ADJUSTMENTS APPLIED - SEE DETAIL	7,477.45
LOCAL	7,477.45CR
TOTAL BALANCE DUE - SEE DETAIL	42,186.71

* * * DETAIL OF CURRENT CHARGES * * *

TOTAL - SOUTH CAROLINA - 5194

LATE PAYMENT CHARGES	632.80
MONTHLY ACCESS CHARGES	
FROM APR 23 THRU MAY 22	30,597.25
LOCAL	30,597.25
OTHER CHARGES AND CREDITS - SEE DETAIL	6,894.25
LOCAL	6,894.25
USAGE CHARGES - SEE DETAIL	6,721.30
LOCAL	6,721.30
TAXES - SEE DETAIL	93.79
TOTAL CURRENT CHARGES * DUE BY MAY 15 *	44,939.39

TOTAL AMOUNT DUE 87,126.10

=====

INVOICE NO	803Q935378-02111
BILL DATE	APR 23, 2002
OCN 8368	PAGE 2

* * * DETAIL OF PAYMENTS APPLIED * * *

INVOICE NO 803Q935378-02113

APR 02 02 CASH PAYMENT	48,226.49

TOTAL PAYMENTS APPLIED	48,226.49
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BILL NO 803 Q93-5378 38
 INVOICE NO 803Q935378-0211
 BILL DATE APR 23, 2002
 OCN 8368 PAGE 3

* * * DETAIL OF ADJUSTMENTS APPLIED * * *

INVOICE NO 803Q935378-02113

APR 12 02 ADJUSTMENT

FROM APR 12 02 THRU APR 12 02
 DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
 PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
 LOCAL - SC - EC 5194 7,477.45CR

TOTAL OF ALL OTHER ADJUSTMENTS	7,477.45
TOTAL CREDIT ADJUSTMENTS APPLIED	7,477.45
TOTAL DEBIT ADJUSTMENTS APPLIED	0.00
TOTAL ADJUSTMENTS APPLIED	7,477.45

* * * DETAIL OF BALANCE DUE * * *

INVOICE NO 803Q935378-00000

PREVIOUS BALANCE	97,890.65
PAYMENTS APPLIED	48,226.49
ADJUSTMENTS APPLIED	7,477.45

BALANCE DUE	42,186.71
TOTAL BALANCE DUE	42,186.71

BILLING NUMBER 904 Q97-4556
BILLING PERIOD APR 17,2002 C

SUMMARY OF CHARGES BILLED

BELLSOUTH TELECOMMUNICATIONS, INC. (BST)

TOTAL AMOUNT OF LAST BILL	101,657.71	
PAYMENTS APPLIED THROUGH APR 18	38,717.02CR	
ADJUSTMENTS APPLIED THROUGH APR 18	21,199.38CR	
BALANCE FROM LAST BILL		41,74
CURRENT CHARGES		
LATE PAYMENT CHARGE	9.00	
INTEREST CHARGE ON UNPAID BALANCE **	560.84	
BELLSOUTH	39,471.63	
NATIONAL A-1 AD ORLANDO	1.00	
3 DIGIT CORPORATION	0.65	
DIRECTORY OF FL INC JACKS FL	0.89	
CALL 511 INC JACKSONVILLE FL	6.76	
TOTAL CURRENT CHARGES . . . *** DUE BEFORE MAY 09 ***		40,05
TOTAL AMOUNT DUE		81,79

BILLING NUMBER 904 Q97-4556
BILLING PERIOD APR 17,2002 0
PAGE

BELLSOUTH

CURRENT CHARGES FOR BELLSOUTH
DETAIL OF PAYMENTS AND ADJUSTMENTS APPLIED

MAR 26,2002 PAYMENT	38,71
TOTAL PAYMENTS	38,71
APR 12,2002 ADJUSTMENT.	18,27
APR 12,2002 ADJUSTMENT.	2,92
TOTAL FOR BELLSOUTH	21,19

BILL NO 305 Q97-1090 09
INVOICE NO 305Q971090-0210
BILL DATE APR 17,2002
OCN 8368 PAGE 1

I D S TELECOM LLC
1525 N W 167TH ST
SUITE 200
MIAMI FL 33169

BILLING INQUIRIES CALL (800) 773-4967
WEB ADDRESS: www.interconnection.bellsouth.com

FOR TELCO USE:
ICSC OFC BS01

BELLSOUTH SWITCHED ACCESS SERVICE
UNBUNDLED LINE PORT

* * * BALANCE DUE INFORMATION * * *

TOTAL AMOUNT OF LAST BILL	1,169,494.20
PAYMENTS APPLIED - SEE DETAIL	194,053.58
ADJUSTMENTS APPLIED - SEE DETAIL	781,029.33
LOCAL	781,029.33CR
TOTAL BALANCE DUE - SEE DETAIL	194,411.29

* * * DETAIL OF CURRENT CHARGES * * *

TOTAL - FLORIDA - 5191

LATE PAYMENT CHARGES	2,713.99
MONTHLY ACCESS CHARGE	
FROM APR 17 THRU MAY 16	134,513.61
LOCAL	134,513.61
OTHER CHARGES AND CREDITS - SEE DETAIL	10,276.33
LOCAL	10,276.33
USAGE CHARGES - SEE DETAIL	26,745.49
LOCAL	26,745.49
TOTAL CURRENT CHARGES * DUE BY MAY 16 *	174,249.42

TOTAL AMOUNT DUE 368,660.71

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INVOICE NO	305Q971090-0210
BILL DATE	APR 17, 2002
OCN 8368	PAGE 2

* * * DETAIL OF PAYMENTS APPLIED * * *

INVOICE NO 305Q971090-00000

MAR 26 02 Payment Applied 194,053.58

TOTAL PAYMENTS APPLIED 194,053.58

* * * DETAIL OF ADJUSTMENTS APPLIED * * *

INVOICE NO 305Q971090-00000

APR 04 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 04 02 THRU APR 04 02
CUSTOMER AUDIT NUMBER ICS-02094
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 131,264.62

APR 04 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 04 02 THRU APR 04 02
CUSTOMER AUDIT NUMBER ICS-02094
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 49,077.92

APR 04 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 04 02 THRU APR 04 02
CUSTOMER AUDIT NUMBER ICS-02094
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 49,077.92

APR 04 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 04 02 THRU APR 04 02
CUSTOMER AUDIT NUMBER ICS-02094
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 131,264.62

APR 05 02 ADJUSTMENT OF MISAPPLIED PAYMENT
FROM APR 05 02 THRU APR 05 02
CUSTOMER AUDIT NUMBER OATI60710
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 194,053.58

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. _____(EF-3)
April 2002 Billing

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INVOICE NO	305Q971090-0210'
BILL DATE	APR 17, 2002
OCN 8368	PAGE 3

* * * DETAIL OF ADJUSTMENTS APPLIED * * *CONT'D

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 239,967.13

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 182,706.90

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 182,706.90

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 7,375.67

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 159,290.40

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 239,967.13

CONTINU

INVOICE NO 305Q971090-0210
BILL DATE APR 17, 2002
OCN 8368 PAGE 4

* * * DETAIL OF ADJUSTMENTS APPLIED * * *CONT'D

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 159,290.40

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 7,375.67

INVOICE NO 305Q971090-01290

APR 04 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 04 02 THRU APR 04 02
CUSTOMER AUDIT NUMBER ICS-02094
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 131,264.62

INVOICE NO 305Q971090-01321

APR 04 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 04 02 THRU APR 04 02
CUSTOMER AUDIT NUMBER ICS-02094
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 49,077.93

APR 05 02 ADJUSTMENT OF MISAPPLIED PAYMENT
FROM APR 05 02 THRU APR 05 02
CUSTOMER AUDIT NUMBER OATI60710
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 194,053.58

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 7,375.67

INVOICE NO 305Q971090-01351

CONTINU

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INVOICE NO	305Q971090-0210
BILL DATE	APR 17, 2002
OCN 8368	PAGE 5

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* * * DETAIL OF ADJUSTMENTS APPLIED * * *CONT'D

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 239,967.13

INVOICE NO 305Q971090-02017

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 159,290.40

INVOICE NO 305Q971090-02048

MAR 20 02 ADJUSTMENT OF LATE PAYMENT CHARGES
FROM MAR 20 02 THRU MAR 20 02
CUSTOMER AUDIT NUMBER ICS-02079
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 9.00

MAR 20 02 ADJUSTMENT OF INTEREST ON LATE PAYMENT CHARGE
FROM MAR 20 02 THRU MAR 20 02
CUSTOMER AUDIT NUMBER ICS-02079
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 11,337.68

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 182,706.90

CONTINU

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INVOICE NO	305Q971090-0210'
BILL DATE	APR 17, 2002
OCN 8368	PAGE 6

* * * DETAIL OF ADJUSTMENTS APPLIED * * * CONT'D

TOTAL OF ALL OTHER ADJUSTMENTS	781,029.330
TOTAL CREDIT ADJUSTMENTS APPLIED	1,744,765.560
TOTAL DEBIT ADJUSTMENTS APPLIED	963,736.23
TOTAL ADJUSTMENTS APPLIED	781,029.330

* * * DETAIL OF BALANCE DUE * * *

INVOICE NO 305Q971090-02076

PREVIOUS BALANCE	194,411.29
PAYMENTS APPLIED	0.00

BALANCE DUE	194,411.29
TOTAL BALANCE DUE	194,411.29

BILL NO 561 Q97-1090 09
INVOICE NO 561Q971090-0210
BILL DATE APR 17,2002
OCN 8368 PAGE 1

I D S TELECOM LLC
1525 N W 167TH ST
SUITE 200
MIAMI FL 33169

BILLING INQUIRIES CALL (800) 773-4967
WEB ADDRESS: www.interconnection.bellsouth.com

FOR TELCO USE:
ICSC OFC BS01

BELLSOUTH SWITCHED ACCESS SERVICE
UNBUNDLED LINE PORT

* * * BALANCE DUE INFORMATION * * *

TOTAL AMOUNT OF LAST BILL		1,570,173.97
ADJUSTMENTS APPLIED - SEE DETAIL		1,276,260.75
LOCAL	1,276,260.75CR	
TOTAL BALANCE DUE - SEE DETAIL		293,913.22

* * * DETAIL OF CURRENT CHARGES * * *

TOTAL - FLORIDA - 5191

LATE PAYMENT CHARGES		4,143.43
MONTHLY ACCESS CHARGE		
FROM APR 17 THRU MAY 16		234,123.83
LOCAL	234,123.83	
OTHER CHARGES AND CREDITS - SEE DETAIL		22,135.69
LOCAL	22,135.69	
USAGE CHARGES - SEE DETAIL		37,662.11
LOCAL	37,662.11	
TOTAL CURRENT CHARGES * DUE BY MAY 16 *		298,065.06

TOTAL AMOUNT DUE 591,978.28

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INVOICE NO	561Q971090-0210
BILL DATE	APR 17, 2002
OCN 8368	PAGE 2

* * * DETAIL OF ADJUSTMENTS APPLIED * * *
INVOICE NO 561Q971090-00000

APR 04 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 04 02 THRU APR 04 02
CUSTOMER AUDIT NUMBER ICS-02094
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 270,237.57

APR 04 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 04 02 THRU APR 04 02
CUSTOMER AUDIT NUMBER ICS-02094
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 270,237.57

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 27,548.36

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 261,985.32

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 302,017.93

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 397,708.62

CONTINU

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INVOICE NO	561Q971090-0210
BILL DATE	APR 17, 2002
OCN 8368	PAGE 3

* * * DETAIL OF ADJUSTMENTS APPLIED * * *CONT'D

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 261,985.32

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 27,548.36

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 302,017.93

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 397,708.62

INVOICE NO 561Q971090-01321

APR 04 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 04 02 THRU APR 04 02
CUSTOMER AUDIT NUMBER ICS-02094
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 270,237.57

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 27,548.36

INVOICE NO 561Q971090-01351

CONTINU

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INVOICE NO	561Q971090-0210
BILL DATE	APR 17, 2002
OCN 8368	PAGE 4

* * * DETAIL OF ADJUSTMENTS APPLIED * * *CONT'D

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 397,708.62

INVOICE NO 561Q971090-02017

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 261,985.32

INVOICE NO 561Q971090-02048

MAR 20 02 ADJUSTMENT OF LATE PAYMENT CHARGES
FROM MAR 19 02 THRU MAR 19 02
CUSTOMER AUDIT NUMBER ICS-02078
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 9.00

MAR 20 02 ADJUSTMENT OF INTEREST ON LATE PAYMENT CHARGE
FROM MAR 19 02 THRU MAR 19 02
CUSTOMER AUDIT NUMBER ICS-02078
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 16,753.95

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 302,017.93

CONTINU

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INVOICE NO	561Q971090-0210'
BILL DATE	APR 17, 2002
OCN 8368	PAGE 5

* * * DETAIL OF ADJUSTMENTS APPLIED * * * CONT'D

TOTAL OF ALL OTHER ADJUSTMENTS	1,276,260.75'
TOTAL CREDIT ADJUSTMENTS APPLIED	2,535,758.55'
TOTAL DEBIT ADJUSTMENTS APPLIED	1,259,497.80
TOTAL ADJUSTMENTS APPLIED	1,276,260.75'

* * * DETAIL OF BALANCE DUE * * *

INVOICE NO 561Q971090-02076

PREVIOUS BALANCE	293,913.22
PAYMENTS APPLIED	0.00

BALANCE DUE	293,913.22
TOTAL BALANCE DUE	293,913.22

BILL NO 706 Q97-1090 09
INVOICE NO 706Q971090-0210
BILL DATE APR 17, 2002
OCN 8368 PAGE 1

I D S TELECOM LLC
1525 NW 167TH ST
SUITE 200
MIAMI FL 33169

BILLING INQUIRIES CALL (800) 773-4967
WEB ADDRESS: www.interconnection.bellsouth.com

FOR TELCO USE:
ICSC OFC BS01

BELLSOUTH SWITCHED ACCESS SERVICE
UNBUNDLED LINE PORT

* * * BALANCE DUE INFORMATION * * *

TOTAL AMOUNT OF LAST BILL		241,070.56
ADJUSTMENTS APPLIED - SEE DETAIL		126,751.01
LOCAL	126,751.01CR	
TOTAL BALANCE DUE - SEE DETAIL		114,319.55

* * * DETAIL OF CURRENT CHARGES * * *

TOTAL - GEORGIA - 5192

LATE PAYMENT CHARGES		1,696.41
MONTHLY ACCESS CHARGE		
FROM APR 17 THRU MAY 16		89,386.73
LOCAL	89,386.73	
OTHER CHARGES AND CREDITS - SEE DETAIL		15,922.64
LOCAL	15,922.64	
USAGE CHARGES - SEE DETAIL		19,581.89
LOCAL	19,581.89	
TAXES - SEE DETAIL		0.26
TOTAL CURRENT CHARGES * DUE BY MAY 16 *		126,587.93

TOTAL AMOUNT DUE 240,907.48

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INVOICE NO	706Q971090-0210
BILL DATE	APR 17, 2002
OCN 8368	PAGE 2

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* * * DETAIL OF ADJUSTMENTS APPLIED * * *
INVOICE NO 706Q971090-00000

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - GA - EC 5192 1,010.51

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - GA - EC 5192 124,161.72

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - GA - EC 5192 1,010.51

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - GA - EC 5192 124,161.72

INVOICE NO 706Q971090-02017

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - GA - EC 5192 1,010.51

INVOICE NO 706Q971090-02048

MAR 20 02 ADJUSTMENT OF LATE PAYMENT CHARGES
FROM MAR 20 02 THRU MAR 20 02
CUSTOMER AUDIT NUMBER ICS-02079
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - GA - EC 5192 9.00

CONTINU

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. _____(EF-3)
April 2002 Billing
Page 45 of 64

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INVOICE NO      706Q971090-0210
BILL DATE      APR 17, 2002
OCN 8368      PAGE      3
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* * * DETAIL OF ADJUSTMENTS APPLIED * * *CONT'D
MAR 20 02 ADJUSTMENT OF INTEREST ON LATE PAYMENT CHARGE
      FROM MAR 20 02 THRU MAR 20 02
      CUSTOMER AUDIT NUMBER ICS-02079
      DIRECTIONALITY: N/A      INIT/PREV BILLED: N/A
      PREM/NONPREM IND: N/A    REC/NONREC IND:  NONREC
      LOCAL - GA - EC 5192
                                           1,569.78

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APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
      FROM APR 16 02 THRU APR 16 02
      CUSTOMER AUDIT NUMBER settlement
      DIRECTIONALITY: N/A      INIT/PREV BILLED: N/A
      PREM/NONPREM IND: N/A    REC/NONREC IND:  NONREC
      LOCAL - GA - EC 5192
                                           124,161.72

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TOTAL OF ALL OTHER ADJUSTMENTS . . . . . 126,751.01
TOTAL CREDIT ADJUSTMENTS APPLIED . . . . . 251,923.24
TOTAL DEBIT ADJUSTMENTS APPLIED . . . . . 125,172.23
TOTAL ADJUSTMENTS APPLIED . . . . . 126,751.01

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* * * DETAIL OF BALANCE DUE * * *

INVOICE NO 706Q971090-02076

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PREVIOUS BALANCE      114,319.55
PAYMENTS APPLIED      0.00
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BALANCE DUE . . . . . 114,319.55
TOTAL BALANCE DUE . . . . . 114,319.55

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BILL NO 770 Q97-1090 091
INVOICE NO 770Q971090-0210
BILL DATE APR 17, 2002
OCN 8368 PAGE 1

I D S TELECOM LLC
1525 NW 167TH ST
SUITE 200
MIAMI FL 33169

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WEB ADDRESS: www.interconnection.bellsouth.com

FOR TELCO USE:
ICSC OFC BS01

BELLSOUTH SWITCHED ACCESS SERVICE
UNBUNDLED LINE PORT

* * * BALANCE DUE INFORMATION * * *

TOTAL AMOUNT OF LAST BILL		193,165.98
ADJUSTMENTS APPLIED - SEE DETAIL		131,888.95
LOCAL	131,888.95CR	
TOTAL BALANCE DUE - SEE DETAIL		61,277.03

* * * DETAIL OF CURRENT CHARGES * * *

TOTAL - GEORGIA - 5192		
LATE PAYMENT CHARGES		899.69
MONTHLY ACCESS CHARGE		
FROM APR 17 THRU MAY 16		43,427.41
LOCAL	43,427.41	
OTHER CHARGES AND CREDITS - SEE DETAIL		11,416.51
LOCAL	11,416.51	
USAGE CHARGES - SEE DETAIL		14,716.63
LOCAL	14,716.63	
TAXES - SEE DETAIL		1.02
TOTAL CURRENT CHARGES * DUE BY MAY 16 *		70,461.26

TOTAL AMOUNT DUE 131,738.29

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INVOICE NO	770Q971090-0210
BILL DATE	APR 17, 2002
OCN 8368	PAGE 2

* * * DETAIL OF ADJUSTMENTS APPLIED * * *
INVOICE NO 770Q971090-00000

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES FROM APR 16 02 THRU APR 16 02 CUSTOMER AUDIT NUMBER settlement DIRECTIONALITY: N/A INIT/PREV BILLED: N/A PREM/NONPREM IND: N/A REC/NONREC IND: NONREC LOCAL - GA - EC 5192	6,381.03
APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES FROM APR 16 02 THRU APR 16 02 CUSTOMER AUDIT NUMBER settlement DIRECTIONALITY: N/A INIT/PREV BILLED: N/A PREM/NONPREM IND: N/A REC/NONREC IND: NONREC LOCAL - GA - EC 5192	62,965.64
APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES FROM APR 16 02 THRU APR 16 02 CUSTOMER AUDIT NUMBER settlement DIRECTIONALITY: N/A INIT/PREV BILLED: N/A PREM/NONPREM IND: N/A REC/NONREC IND: NONREC LOCAL - GA - EC 5192	60,725.69
APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES FROM APR 16 02 THRU APR 16 02 CUSTOMER AUDIT NUMBER settlement DIRECTIONALITY: N/A INIT/PREV BILLED: N/A PREM/NONPREM IND: N/A REC/NONREC IND: NONREC LOCAL - GA - EC 5192	62,965.64
APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES FROM APR 16 02 THRU APR 16 02 CUSTOMER AUDIT NUMBER settlement DIRECTIONALITY: N/A INIT/PREV BILLED: N/A PREM/NONPREM IND: N/A REC/NONREC IND: NONREC LOCAL - GA - EC 5192	60,725.69
APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES FROM APR 16 02 THRU APR 16 02 CUSTOMER AUDIT NUMBER settlement DIRECTIONALITY: N/A INIT/PREV BILLED: N/A PREM/NONPREM IND: N/A REC/NONREC IND: NONREC LOCAL - GA - EC 5192	6,381.03

INVOICE NO 770Q971090-01351

CONTINUI

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. _____ (EF-3)
April 2002 Billing
Page 48 of 64

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INVOICE NO	770Q971090-0210
BILL DATE	APR 17, 2002
OCN 8368	PAGE 3

* * * DETAIL OF ADJUSTMENTS APPLIED * * *CONT'D

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - GA - EC 5192 6,381.03

INVOICE NO 770Q971090-02017

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - GA - EC 5192 60,725.69

INVOICE NO 770Q971090-02048

MAR 20 02 ADJUSTMENT OF LATE PAYMENT CHARGES
FROM MAR 20 02 THRU MAR 20 02
CUSTOMER AUDIT NUMBER ICS-02079
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - GA - EC 5192 9.00

MAR 20 02 ADJUSTMENT OF INTEREST ON LATE PAYMENT CHARGE
FROM MAR 20 02 THRU MAR 20 02
CUSTOMER AUDIT NUMBER ICS-02079
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - GA - EC 5192 1,807.59

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - GA - EC 5192 62,965.64

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INVOICE NO	770Q971090-0210
BILL DATE	APR 17, 2002
OCN 8368	PAGE 4

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* * * DETAIL OF ADJUSTMENTS APPLIED * * * CONT'D

TOTAL OF ALL OTHER ADJUSTMENTS	131,888.95
TOTAL CREDIT ADJUSTMENTS APPLIED	261,961.31
TOTAL DEBIT ADJUSTMENTS APPLIED	130,072.36
TOTAL ADJUSTMENTS APPLIED	131,888.95

* * * DETAIL OF BALANCE DUE * * *

INVOICE NO 770Q971090-02076

PREVIOUS BALANCE	61,277.03
PAYMENTS APPLIED	0.00

BALANCE DUE	61,277.03
TOTAL BALANCE DUE	61,277.03

BILL NO 904 Q97-1090 09
INVOICE NO 904Q971090-0210
BILL DATE APR 17, 2002
OCN 8368 PAGE 1

I D S TELECOM LLC
1525 N W 167TH ST
SUITE 200
MIAMI FL 33169

BILLING INQUIRIES CALL (800) 773-4967
WEB ADDRESS: www.interconnection.bellsouth.com

FOR TELCO USE:
ICSC OFC BS01

BELLSOUTH SWITCHED ACCESS SERVICE
BELLSOUTH SWITCHED ACCESS SERVICE
UNBUNDLED LINE PORT

* * * BALANCE DUE INFORMATION * * *

TOTAL AMOUNT OF LAST BILL		1,819,922.60
PAYMENTS APPLIED - SEE DETAIL		250,650.26
ADJUSTMENTS APPLIED - SEE DETAIL		1,326,764.53
LOCAL	1,326,764.53CR	
TOTAL BALANCE DUE - SEE DETAIL		242,507.81

* * * DETAIL OF CURRENT CHARGES * * *

TOTAL - FLORIDA - 5191

LATE PAYMENT CHARGES

3,306.11

MONTHLY ACCESS CHARGE

FROM APR 17 THRU MAY 16

LOCAL

193,948.09

193,948.09

OTHER CHARGES AND CREDITS - SEE DETAIL

LOCAL

12,505.51

12,505.51

USAGE CHARGES - SEE DETAIL

LOCAL

27,840.69

27,840.69

TOTAL CURRENT CHARGES * DUE BY MAY 16 * 237,600.40

TOTAL AMOUNT DUE 480,108.21

=====

INVOICE NO	904Q971090-0210
BILL DATE	APR 17, 2002
OCN 8368	PAGE 2

* * * DETAIL OF PAYMENTS APPLIED * * *

INVOICE NO 904Q971090-00000

APR 02 02 Payment Applied 250,650.26

TOTAL PAYMENTS APPLIED 250,650.26

* * * DETAIL OF ADJUSTMENTS APPLIED * * *

INVOICE NO 904Q971090-00000

MAR 20 02 ADJUSTMENT OF MISAPPLIED PAYMENT
FROM MAR 20 02 THRU MAR 20 02
CUSTOMER AUDIT NUMBER OATI60510
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 9.69

APR 04 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 04 02 THRU APR 04 02
CUSTOMER AUDIT NUMBER ICS-02094
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 243,965.53

APR 04 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 04 02 THRU APR 04 02
CUSTOMER AUDIT NUMBER ICS-02094
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 243,965.53

APR 05 02 ADJUSTMENT OF MISAPPLIED PAYMENT
FROM APR 05 02 THRU APR 05 02
CUSTOMER AUDIT NUMBER oatI60778
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 132,014.61

APR 05 02 ADJUSTMENT OF MISAPPLIED PAYMENT
FROM APR 05 02 THRU APR 05 02
CUSTOMER AUDIT NUMBER oatI60778
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 118,635.65

=====

INVOICE NO	904Q971090-0210
BILL DATE	APR 17, 2002
OCN 8368	PAGE 3

* * * DETAIL OF ADJUSTMENTS APPLIED * * *CONT'D

APR 16 02	ADJUSTMENT OF UNBUNDLED NETWORK SERVICES		
	FROM APR 16 02 THRU APR 16 02		
	CUSTOMER AUDIT NUMBER	settlement	
	DIRECTIONALITY: N/A	INIT/PREV BILLED: N/A	
	PREM/NONPREM IND: N/A	REC/NONREC IND: NONREC	
	LOCAL - FL - EC 5191		224,900.60
APR 16 02	ADJUSTMENT OF UNBUNDLED NETWORK SERVICES		
	FROM APR 16 02 THRU APR 16 02		
	CUSTOMER AUDIT NUMBER	settlement	
	DIRECTIONALITY: N/A	INIT/PREV BILLED: N/A	
	PREM/NONPREM IND: N/A	REC/NONREC IND: NONREC	
	LOCAL - FL - EC 5191		242,493.09
APR 16 02	ADJUSTMENT OF UNBUNDLED NETWORK SERVICES		
	FROM APR 16 02 THRU APR 16 02		
	CUSTOMER AUDIT NUMBER	settlement	
	DIRECTIONALITY: N/A	INIT/PREV BILLED: N/A	
	PREM/NONPREM IND: N/A	REC/NONREC IND: NONREC	
	LOCAL - FL - EC 5191		251,716.37
APR 16 02	ADJUSTMENT OF UNBUNDLED NETWORK SERVICES		
	FROM APR 16 02 THRU APR 16 02		
	CUSTOMER AUDIT NUMBER	settlement	
	DIRECTIONALITY: N/A	INIT/PREV BILLED: N/A	
	PREM/NONPREM IND: N/A	REC/NONREC IND: NONREC	
	LOCAL - FL - EC 5191		344,755.05
APR 16 02	ADJUSTMENT OF UNBUNDLED NETWORK SERVICES		
	FROM APR 16 02 THRU APR 16 02		
	CUSTOMER AUDIT NUMBER	settlement	
	DIRECTIONALITY: N/A	INIT/PREV BILLED: N/A	
	PREM/NONPREM IND: N/A	REC/NONREC IND: NONREC	
	LOCAL - FL - EC 5191		242,493.09
APR 16 02	ADJUSTMENT OF UNBUNDLED NETWORK SERVICES		
	FROM APR 16 02 THRU APR 16 02		
	CUSTOMER AUDIT NUMBER	settlement	
	DIRECTIONALITY: N/A	INIT/PREV BILLED: N/A	
	PREM/NONPREM IND: N/A	REC/NONREC IND: NONREC	
	LOCAL - FL - EC 5191		344,755.05

CONTINU

INVOICE NO 904Q971090-0210
BILL DATE APR 17, 2002
OCN 8368 PAGE 4

*** DETAIL OF ADJUSTMENTS APPLIED *** CONT'D
APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC 224,900.60
LOCAL - FL - EC 5191

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC 251,716.37
LOCAL - FL - EC 5191

INVOICE NO 904Q971090-01290

MAR 20 02 ADJUSTMENT OF MISAPPLIED PAYMENT
FROM MAR 20 02 THRU MAR 20 02
CUSTOMER AUDIT NUMBER OATI60510
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC 9.6
LOCAL - FL - EC 5191

APR 04 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 04 02 THRU APR 04 02
CUSTOMER AUDIT NUMBER ICS-02094
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC 243,965
LOCAL - FL - EC 5191

APR 05 02 ADJUSTMENT OF MISAPPLIED PAYMENT
FROM APR 05 02 THRU APR 05 02
CUSTOMER AUDIT NUMBER oati60778
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC 132,01
LOCAL - FL - EC 5191

INVOICE NO 904Q971090-01321

APR 05 02 ADJUSTMENT OF MISAPPLIED PAYMENT
FROM APR 05 02 THRU APR 05 02
CUSTOMER AUDIT NUMBER OATI60778
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC 118,6
LOCAL - FL - EC 5191

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. _____ (EF-3)
April 2002 Billing
Page 54 of 64

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INVOICE NO	904Q971090-0210
BILL DATE	APR 17, 2002
OCN 8368	PAGE 5

*** DETAIL OF ADJUSTMENTS APPLIED *** CONT'D

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 242,493.09

INVOICE NO 904Q971090-01351

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 344,755.05

INVOICE NO 904Q971090-02017

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 224,900.60

INVOICE NO 904Q971090-02048

MAR 20 02 ADJUSTMENT OF LATE PAYMENT CHARGES
FROM MAR 20 02 THRU MAR 20 02
CUSTOMER AUDIT NUMBER ICS-02079
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 9.00

MAR 20 02 ADJUSTMENT OF INTEREST ON LATE PAYMENT CHARGE
FROM MAR 20 02 THRU MAR 20 02
CUSTOMER AUDIT NUMBER ICS-02079
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 18,924.89

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
FROM APR 16 02 THRU APR 16 02
CUSTOMER AUDIT NUMBER settlement
DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
LOCAL - FL - EC 5191 251,716.3

CONT'D

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. _____ (EF-3)
April 2002 Billing
Page 55 of 64

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INVOICE NO	904Q971090-0210
BILL DATE	APR 17, 2002
OCN 8368	PAGE 6

* * * DETAIL OF ADJUSTMENTS APPLIED * * *CONT'D

TOTAL OF ALL OTHER ADJUSTMENTS	1,326,764.53
TOTAL CREDIT ADJUSTMENTS APPLIED	2,885,255.12
TOTAL DEBIT ADJUSTMENTS APPLIED	1,558,490.59
TOTAL ADJUSTMENTS APPLIED	1,326,764.53

* * * DETAIL OF BALANCE DUE * * *

INVOICE NO 904Q971090-02076

PREVIOUS BALANCE	242,507.81
PAYMENTS APPLIED	0.00

BALANCE DUE	242,507.81
TOTAL BALANCE DUE	242,507.81

BILLING NUMBER 305 Q92-1347
BILLING PERIOD APR 22,2002 0

SUMMARY OF CHARGES BILLED
BELLSOUTH TELECOMMUNICATIONS, INC. (BST)

TOTAL AMOUNT OF LAST BILL	2,319.60	
PAYMENTS APPLIED THROUGH APR 23	278.92CR	
ADJUSTMENTS APPLIED THROUGH APR 23	0.00	
BALANCE FROM LAST BILL.		2,04
CURRENT CHARGES		
LATE PAYMENT CHARGE	9.00	
INTEREST CHARGE ON UNPAID BALANCE **	13.61	
BELLSOUTH	227.50	
TOTAL CURRENT CHARGES . . . *** DUE BEFORE MAY 14 ***		25
TOTAL AMOUNT DUE IN U.S. FUNDS		2,29

BILLING NUMBER 305 Q92-1347
BILLING PERIOD APR 22, 2002 (C
PAGE

BELLSOUTH

CURRENT CHARGES FOR BELLSOUTH
DETAIL OF PAYMENTS AND ADJUSTMENTS APPLIED

APR 02, 2002 PAYMENT	25
TOTAL PAYMENTS	25

BILLING NUMBER 561 Q92-1347
BILLING PERIOD APR 22,2002 0

SUMMARY OF CHARGES BILLED
BELLSOUTH TELECOMMUNICATIONS, INC. (BST)

TOTAL AMOUNT OF LAST BILL	3,025.60	
PAYMENTS APPLIED THROUGH APR 23	555.46CR	
ADJUSTMENTS APPLIED THROUGH APR 23	0.00	
BALANCE FROM LAST BILL		2,47
CURRENT CHARGES		
LATE PAYMENT CHARGE	9.00	
INTEREST CHARGE ON UNPAID BALANCE **	29.65	
BELLSOUTH	57.38CR	
TOTAL CURRENT CHARGES . . . *** DUE BEFORE MAY 14 ***		1
TOTAL AMOUNT DUE BY MAY 14		2,45

BELLSOUTH

BILLING NUMBER 561 Q92-1347
BILLING PERIOD APR 22, 2002 0
PAGE

CURRENT CHARGES FOR BELLSOUTH
DETAIL OF PAYMENTS AND ADJUSTMENTS APPLIED

APR 02, 2002 PAYMENT	55.
TOTAL PAYMENTS	55.

BILL NO 770 Q92-8006 00
 INVOICE NO 770Q928006-0211
 BILL DATE APR 22, 2002
 OCN 8368 PAGE 1

I D S TELECOM LLC
 1525 NW 167TH ST
 SUITE 200
 MIAMI FL 33169

BILLING INQUIRIES CALL (800) 773-4967
 WEB ADDRESS: www.interconnection.bellsouth.com

FOR TELCO USE:
 ICSC OFC BS01

BELLSOUTH FACILITY ACCESS BILL

* * * BALANCE DUE INFORMATION * * *

TOTAL AMOUNT OF LAST BILL		13.96
ADJUSTMENTS APPLIED - SEE DETAIL		13.96
LOCAL	13.96CR	
ZERO BALANCE DUE - SEE DETAIL		0.00

* * * DETAIL OF CURRENT CHARGES * * *

TOTAL - GEORGIA - 5192		
OTHER CHARGES AND CREDITS - SEE DETAIL		0.00
LOCAL	0.00	
TOTAL CURRENT CHARGES	-----	0.00
TOTAL AMOUNT DUE	-----	0.00

INVOICE NO 770Q928006-0211
 BILL DATE APR 22, 2002
 OCN 8368 PAGE 2

* * * DETAIL OF ADJUSTMENTS APPLIED * * *

INVOICE NO 770Q928006-00000

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
 FROM APR 16 02 THRU APR 16 02
 CUSTOMER AUDIT NUMBER settlement
 DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
 PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
 LOCAL - GA - EC 5192 13.96

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
 FROM APR 16 02 THRU APR 16 02
 CUSTOMER AUDIT NUMBER settlement
 DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
 PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
 LOCAL - GA - EC 5192 13.96

INVOICE NO 770Q928006-01295

APR 16 02 ADJUSTMENT OF UNBUNDLED NETWORK SERVICES
 FROM APR 16 02 THRU APR 16 02
 CUSTOMER AUDIT NUMBER settlement
 DIRECTIONALITY: N/A INIT/PREV BILLED: N/A
 PREM/NONPREM IND: N/A REC/NONREC IND: NONREC
 LOCAL - GA - EC 5192 13.96

TOTAL OF ALL OTHER ADJUSTMENTS 13.96
 TOTAL CREDIT ADJUSTMENTS APPLIED 27.92
 TOTAL DEBIT ADJUSTMENTS APPLIED 13.96
 TOTAL ADJUSTMENTS APPLIED 13.96

BILLING NUMBER 904 Q92-1347
BILLING PERIOD APR 22,2002 0

SUMMARY OF CHARGES BILLED
BELLSOUTH TELECOMMUNICATIONS, INC. (BST)

TOTAL AMOUNT OF LAST BILL	404.16	
PAYMENTS APPLIED THROUGH APR 23	81.81CR	
ADJUSTMENTS APPLIED THROUGH APR 23	0.00	
BALANCE FROM LAST BILL		32
CURRENT CHARGES		
LATE PAYMENT CHARGE	9.00	
INTEREST CHARGE ON UNPAID BALANCE **	2.50	
BELLSOUTH	70.00	
TOTAL CURRENT CHARGES . . . *** DUE BEFORE MAY 14 ***		8
TOTAL AMOUNT DUE		40

BILLING NUMBER 904 Q92-1347
BILLING PERIOD APR 22, 2002 C
PAGE

BELLSOUTH

CURRENT CHARGES FOR BELLSOUTH
DETAIL OF PAYMENTS AND ADJUSTMENTS APPLIED

APR 02, 2002 PAYMENT	8
TOTAL PAYMENTS	8

Angel Leiro

From: Robert Hacker
Sent: Wednesday, April 10, 2002 2:50 PM
To: Diane O'Donnell
Subject: FW: IDS transfers by account



IDSADJ2.XLS

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC
305-612-4204
rhacker@idstelcom.com

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-----Original Message-----

From: David.Melton@bridge.bellsouth.com
[mailto:David.Melton@bridge.bellsouth.com]
Sent: Wednesday, April 10, 2002 12:23 PM
To: rhacker@idstelcom.com
Cc: Leah.Cooper@BellSouth.COM
Subject: IDS transfers by account

Attached are the amounts being transferred by Q account.

David Melton
BellSouth
205-977-0134

IDS CRIS and Oracle
Aging April 8, 2002

	Total
IDS TELECOM LLC	
*205 Q92 1090 090	\$40,799.96
205 Q92 1347 347	\$8.16
205 Q92 8006 006	\$0.99
205 Q97 4556 506	\$13,373.99
*305 Q97 4556 506	\$63,072.39
*502 Q92 1090 090	\$139,607.29
502 Q92 1347 347	\$0.00
502 Q92 8006 006	\$0.00
502 Q97 4556 506	\$3,885.57
601 Q97 4556 506	\$268.78
*615 Q95 6307 307	\$753.51
*704 Q92 1090 090	\$24,003.18
704 Q92 1347 347	\$0.10
704 Q97 4556 506	\$137.55
706 Q97 4556 506	\$5,899.78
770 Q97 4556 506	\$11,467.07
*803 Q93 5378 389	\$7,747.45
*904 Q97 4556 506	\$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
Totals for IDS TELECOM LLC	\$3,232,266.10

Angel Leiro

From: Robert Hacker
Sent: Wednesday, April 10, 2002 5:01 PM
To: Diane O'Donnell
Subject: RE: IDSADJ2.XLS

Importance: High

should be 12/31/01. Does not include current disputes--in other words they should still be on our books. All late payment charges through 2/28/02 have been written off by BLS.

Balance in account should be \$2,543 (\$2475 per agreement+\$68 for a BLS clerical error.) I believe their balance of \$3232 is before Dec, Jan and Feb catchup payments.

Email the guy to confirm whether balance is \$2543 or \$2632. Be very nice. We do not want this re-opened. Worse case



BLS Arbitration
Final.DOC

we

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC
305-612-4204
rhacker@idstelcom.com

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-----Original Message-----

From: Diane O'Donnell
Sent: Wednesday, April 10, 2002 4:37 PM
To: Robert Hacker
Subject: IDSADJ2.XLS

<< File: IDSADJ2.XLS >>

This is the file that was sent to you by David Melton at BellSouth.

It looks like the balances they will be transferring to the new Q account for us to pay the \$200,000 per month against. The concern Elizabeth and I have is the balances on each account are as of what date? Are all our payments and recent disputes taken into consideration? Have the late payment charges been removed, as you had said they were going to grant us credit on those?

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. _____(EF-4)
Q Account Correspondence
Page 3 of 19

Angel Leiro

From: Robert Hacker
Sent: Tuesday, May 28, 2002 3:38 PM
To: 'Leah. Cooper (E-mail)'
Subject: FW: bellsouth settlement amendment

Importance: High

any thoughts on the material below. maybe you can refer us to the fellow who joined a few of our discussions or somebody else.

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC
305-612-4204
rhacker@idstelcom.com

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-----Original Message-----

From: Elizabeth Fefer
Sent: Tuesday, May 28, 2002 12:09 PM
To: Robert Hacker
Subject: bellsouth settlement amendment
Importance: High

- According to the March 2002 settlement amendment total amount due to Bell was \$2,475,000; however, \$3,232,266 was transferred to the new Q account as past due amount.
- They agreed to waive all prior interest on total amount due. I don't see where and how this was done.
- On the settlement, it states that late payment charges will accrue on the new account which amounts to ~ \$42,00 per month.

Can you consult with the legal dept to see if anybody at Bell can answer my questions and provide me detailed statement for accounts transferred to new Q account?

Thanks

Elizabeth Fefer

IDS Telcom, L.L.C.

Phone : (305)612-4310

Fax:: (305)913-5019

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. ____ (EF-4)
Q Account Correspondence
Page 4 of 19

Angel Leiro

From: Robert Hacker
Sent: Tuesday, June 11, 2002 4:35 PM
To: Claude Morton (E-mail)
Subject: IDS

At the meeting next Thursday I would appreciate if we could devote a few minutes to confirming the balance for the Q representing the past due amount.

I checked and there was one CABS account unpaid. That account is being paid today.

Look forward to seeing you.

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC
305-612-4204
rhacker@idstelcom.com

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Angel Leiro

From: Robert Hacker
Sent: Friday, June 13, 2003 3:11 PM
To: 'Alagar, Maxine P'
Subject: RE:

Follow Up Flag: Follow up
Flag Status: Flagged

I want to check with Elizabeth about your determination of finance charges. Can we finalize Monday.

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC
305-612-4204
rhacker@idstelcom.com

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-----Original Message-----

From: Alagar, Maxine P [mailto:Maxine.Alagar@bellsouth.com]
Sent: Friday, June 13, 2003 3:02 PM
To: Robert Hacker
Cc: Harris, Regenia A; Mangina, Leisa G
Subject:

Bob,

205 Q97-4557 is the account that the arrangements were made on with Leah Cooper and Claude Morton. The outstanding balance is \$1,120,315.64. The balance represents \$400,000.00 that I understand was from two payments that Claude agreed to postpone. The remainder is late payment charges that total \$720,315.64.

I would agree to you paying half of the late payment charges June 17, 2003, \$360,157.82 and \$250,000.00 a month including late payment charges until the balance is paid in three to four months.

Call and we can discuss these arrangements,
Max

"The information transmitted is intended only for the person or entity to which it is addressed and may contain confidential, proprietary, and/or privileged material. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited. If you received this in error, please contact the sender and delete the material from all computers."

Angel Leiro

From: Robert Hacker
Sent: Monday, July 07, 2003 4:29 PM
To: 'Alagar, Maxine P'
Cc: Elizabeth Fefer
Subject: RE: IDS

Will have Elizabeth follow-up with Regina.

Still planning on FCC mediation unless you have another idea.

Elizabeth--see below

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC
305-612-4204
rhacker@idstelcom.com

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-----Original Message-----

From: Alagar, Maxine P [mailto:Maxine.Alagar@Bellsouth.com]
Sent: Monday, July 07, 2003 2:57 PM
To: Robert Hacker
Cc: Harris, Regenia A
Subject: RE: IDS

I sent it on to Leisa Mangina, unfortunately she is on vacation now. Have you checked with Regenia Harris?

Have you given any other consideration to settling the dispute issue?

Max

-----Original Message-----

From: Robert Hacker [mailto:rhacker@IDSTELCOM.com]
Sent: Monday, July 07, 2003 1:49 PM
To: Maxine Alagar (E-mail)
Subject: IDS

Wondered whether you have been able to confirm balance we show on Settlement Q account. We sent spreadsheet last week.

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC
305-612-4204
rhacker@idstelcom.com

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. ____ (EF-4)
Q Account Correspondence
Page 7 of 19

Angel Leiro

From: Robert Hacker
Sent: Wednesday, September 10, 2003 7:27 PM
To: Maxine Alagar (E-mail)
Subject: IDS

1. Raquel and I are available any day next week or the following week in the afternoon (preferably after 230 EST.) I may not join the call but Raquel is very familiar with the detail. If you think you need a referee I'll make it a point to join the call.
2. As we discussed earlier this week by phone we believe that IDS has overpaid the Settlement Q account by over \$292k. This issue was raised in Birmingham (with documentation) when I visited in mid-August and remains unresolved as of today. We are considering to withhold this amount from future payments to BLS if the issue remains unresolved.

If we need to discuss any of these matters I'll be in the office late Thursday and Friday.

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC
305-612-4204
rhacker@idstelcom.com

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Angel Leiro

From: Alagar, Maxine P [Maxine.Alagar@BellSouth.com]
Sent: Thursday, September 11, 2003 4:10 PM
To: Mangina, Leisa G
Cc: Robert Hacker
Subject: FW: IDS

Leisa,

What can you tell Bob and I about the attached message from Elizabeth, is it a misunderstanding?

Max

-----Original Message-----

From: Robert Hacker [mailto:rhacker@IDSTELCOM.com]
Sent: Thursday, September 11, 2003 2:39 PM
To: Alagar, Maxine P
Subject: FW: IDS

pls see below what Elizabeth sent me when I forwarded your email of this morning.

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC
(305) 612-4204
rhacker@idstelcom.com

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-----Original Message-----

From: Elizabeth Fefer
Sent: Thursday, September 11, 2003 10:12 AM
To: Robert Hacker; Joe Millstone
Subject: RE: IDS

No, Maxine is wrong. There has been no re-posting.

I clearly explained the issue on my e-mails, supported with legal documents and their correspondence. They transferred \$3.232 million to the Special account instead of \$2.4 million which means they over billed us \$757,000 + excess interest calculated on the \$3.232 million. The payment applied to Access has nothing to do with the \$292K they owe us.

On Feb 7, 2002 Bellsouth took one of our \$200K installments and applied it to all interest billed and current billing on the 305S19-0008 account. In my opinion in addition to the \$292K, Bell also owes us the amount applied to interest billed on the 305S19 account. Our agreement stated they were supposed to waive interest not apply it.

Elizabeth Fefer
IDS Telcom
phone (305) 612-4310
fax (305) 612-4880

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. _____(EF-4)
Q Account Correspondence
Page 9 of 19

Angel Leiro

From: Robert Hacker
Sent: Thursday, September 25, 2003 10:36 AM
To: Maxine Alagar (E-mail)
Subject: IDS

Did not receive any documents by email yesterday showing the Settlement Q Account resolution. By the way could you confirm which account you applied the overpayment to.

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC
305-612-4204
rhacker@idstelcom.com

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Angel Leiro

From: Robert Hacker
Sent: Thursday, October 02, 2003 8:31 AM
To: Elizabeth Fefer
Subject: FW: IDS Access

see below. let me know

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC
305-612-4204
rhacker@idstelcom.com

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-----Original Message-----

From: Alagar, Maxine P [mailto:Maxine.Alagar@BellSouth.com]
Sent: Wednesday, October 01, 2003 4:26 PM
To: Robert Hacker
Subject: FW: IDS Access

-----Original Message-----

From: Alagar, Maxine P
Sent: Wednesday, October 01, 2003 10:58 AM
To: 'rhacker@idstelecom.com'
Subject: FW: IDS Access

Bob,

Looks like our staffs have worked it out, have they shared the information with you? If so, has your CEO had an opportunity to see the information you needed?

Max

-----Original Message-----

From: Harris, Regenia A
Sent: Wednesday, October 01, 2003 9:51 AM
To: Alagar, Maxine P
Subject: RE: IDS Access

Max,

I have spoken with Elizabeth this morning, we no longer have an issue with the posting of payments. The only issue now is the amount we transferred initially. We are working on that issue now and should have it resolved today.

Regenia

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. _____(EF-4)
Q Account Correspondence
Page 11 of 19

Angel Leiro

From: Robert Hacker
Sent: Monday, October 06, 2003 4:22 PM
To: 'Alagar, Maxine P'
Cc: Elizabeth Fefer
Subject: RE: IDS Access

The balance you reference is not even close. As presented in the spreadsheet of last v and the Agreement the balance is \$2.4xx million to be transferred to the then new accc

I do believe that Elizabeth and Regina agree on the amount paid on the Settlement Accc but the opening balance remains the issue--therefore last week's spreadsheet which recalculates interest automatically based on the monthly opening balance.

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC
305-612-4204
rhacker@idstelcom.com

A

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-----Original Message-----

From: Alagar, Maxine P [mailto:Maxine.Alagar@BellSouth.com]
Sent: Monday, October 06, 2003 4:13 PM
To: Robert Hacker
Subject: RE: IDS Access

I assumed, bad thing to do, was that Regenia and Elizabeth were close to resolving the issue of the Q account from the attached message.

When the Q account totals that were moved to the Alabama Q account are totaled the bal that was transferred was \$3,232,266.10, right?

Max

-----Original Message-----

From: Robert Hacker [mailto:rhacker@IDSTELCOM.com]
Sent: Monday, October 06, 2003 1:15 PM
To: Alagar, Maxine P
Subject: RE: IDS Access

what did you mean when you said the staffs had worked it out?

Robert H. Hacker
Chief Financial Officer
IDS Telcom LLC

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. ____ (EF-4)
Q Account Correspondence
Page 12 of 19

305-612-4204
rhacker@idstelcom.com

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-----Original Message-----
From: Alagar, Maxine P [mailto:Maxine.Alagar@BellSouth.com]
Sent: Wednesday, October 01, 2003 4:26 PM
To: Robert Hacker
Subject: FW: IDS Access

-----Original Message-----
From: Alagar, Maxine P
Sent: Wednesday, October 01, 2003 10:58 AM
To: 'rhacker@idstelecom.com'
Subject: FW: IDS Access

Bob,

Looks like our staffs have worked it out, have they shared the information with you? I hope, has your CEO had an opportunity to see the information you needed?

Max

-----Original Message-----
From: Harris, Regenia A
Sent: Wednesday, October 01, 2003 9:51 AM
To: Alagar, Maxine P
Subject: RE: IDS Access

Max,

I have spoken with Elizabeth this morning, we no longer have an issue with the posting payments. The only issue now is the amount we transferred initially. We are working on that issue now and should have it resolved today.

Regenia

-----Original Message-----
From: Alagar, Maxine P
Sent: Tuesday, September 30, 2003 3:01 PM
To: Whitely, Katrina; Harris, Regenia A
Cc: Mason, Ann M; Mangina, Leisa G
Subject: FW: IDS Access

Will you two ladies get together and get me an answer that I can give to Bob Hacker today to the questions below?

Max

-----Original Message-----
From: Robert Hacker [mailto:rhacker@IDSTELCOM.com]
Sent: Tuesday, September 30, 2003 1:51 PM

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. _____(EF-4)
Q Account Correspondence
Page 13 of 19

VIA FACSIMILE AND EMAIL

October 15, 2003

Ms. Maxine Alagar
BellSouth Accounts Receivable Management, Inc.
Wholesale
1 Chase Corporate Drive
Suite 300
Birmingham, AL 35244

Re: Alabama Settlement Q Account 205Q974557

Dear Maxine:

Since the time of my visit to Birmingham in July and through multiple phone calls and emails as recently as this week, we have been trying to reconcile the above account balance, confirm that IDS has overpaid this account in the amount of \$270-292,000 and have the overpayment applied to other IDS accounts owed to BellSouth.

During the period in which we have been discussing to no avail the overpayment, BellSouth has blocked IDS' ability to PIC customers, threatened yet again to block IDS' ability to PIC customers and arbitrarily focused only on issues that relate to BellSouth's cash receipts. All of this was at the expense of IDS' cash flow given that we had to pay bills to restore PIC services while BellSouth dawdled over the significant amount of overpayment by IDS. This pattern of behavior is particularly egregious given that PIC services were blocked, but significant amounts of access disputes which were originally denied are now being granted by BellSouth.

Please be advised that we have deducted from the payments due on account 561Q971090 the amount of \$292,000. Furthermore, if the matter of the overpayment is not resolved shortly IDS will be forced to avail itself of other remedies.

Sincerely,

Robert H. Hacker
Chief Financial Officer

Elizabeth Fefer

From: Edmonds, Rodger [Rodger.Edmonds@BellSouth.com]
Sent: Friday, December 19, 2003 5:36 PM
To: Elizabeth Fefer
Cc: Alagar, Maxine P; mbarrett@psc.state.fl.us; Mangina, Leisa G
Subject: RE: Our conversation regarding LENS shut off

Elizabeth,

Regarding our earlier conversation, BellSouth has discussed and explained the bill in question numerous times. BellSouth has not been able to identify any mistakes in the billing on the account in question. Notices were sent that have expired. IDS has not paid the undisputed portion of the bill. Lens will be restored when we receive the full amount of the undisputed charges, \$611,627.42.

Rodger Edmonds
Customer Service Manager
BellSouth - ICS Billing & Collections
(205) 714-3324

-----Original Message-----

From: Elizabeth Fefer [mailto:efefer@IDSTELCOM.com]
Sent: Friday, December 19, 2003 4:09 PM
To: Edmonds, Rodger
Cc: Alagar, Maxine P; mbarrett@psc.state.fl.us
Subject: Our conversation regarding LENS shut off

Rodger:

As we discussed just a few minutes ago, you know that the Q account balance is wrong and that the settlement agreement says that the beginning balance should have only been \$2,475,000. You also cannot explain to me how the balance in the Q account was originally set up at over \$3 million, and that BellSouth does not care that there is a difference or a mistake in the Q account. According to you, since we have already discussed this issue in the past, the \$611,000 is now undisputed. You also told me that despite what is an obvious mistake by BellSouth, you were told to shut down IDS' access to LENS unless we send you the \$611,000. You made no sense at all. If LENS is down all weekend, you will cause IDS allot of damage. I ask that you immediately restore IDS' access to LENS.

Angel Leiro has asked me to send a copy of this memo to Michael Barrett of the Florida PSC.

Elizabeth.

.....
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Angel Leiro

k

From: Elizabeth Fefer
Sent: Tuesday, January 06, 2004 2:54 PM
To: 'Harris, Regenia A'
Cc: 'Rodger.Edmonds@bellsouth.com'; Angel Leiro; Silvia Guardado
Subject: \$1,000,000 application schedule



Bellsouth
ymment-\$1,000,000 :

Elizabeth Fefer
IDS Telcom
phone (305) 612-4310
fax (305) 612-4880

-----Original Message-----

From: Harris, Regenia A [mailto:Regenia.Harris@BellSouth.com]
Sent: Tuesday, December 23, 2003 9:30 AM
To: Elizabeth Fefer; Mason, Ann M
Subject: RE: Our conversation regarding LENS shut off

OK!
R.

-----Original Message-----

From: Elizabeth Fefer [mailto:efefer@IDSTELCOM.com]
Sent: Tuesday, December 23, 2003 8:27 AM
To: Harris, Regenia A; Mason, Ann M
Subject: RE: Our conversation regarding LENS shut off

As soon as you hear anything please do keep me posted.
Thank you.

Elizabeth Fefer
IDS Telcom
phone (305) 612-4310
fax (305) 612-4880

-----Original Message-----

From: Harris, Regenia A [mailto:Regenia.Harris@BellSouth.com]
Sent: Tuesday, December 23, 2003 9:10 AM
To: Elizabeth Fefer; Mason, Ann M
Subject: RE: Our conversation regarding LENS shut off

Elizabeth,

We are still speaking with our regulatory people on this matter. Someone should contact you in reference to this matter soon.

Thanks,
Regenia

-----Original Message-----

From: Elizabeth Fefer [mailto:efefer@IDSTELCOM.com]
Sent: Monday, December 22, 2003 11:38 AM
To: Mason, Ann M
Cc: Harris, Regenia A
Subject: Our conversation regarding LENS shut off
Importance: High

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. _____(EF-4)
Q Account Correspondence
Page 16 of 19

Hello All:

Rodger Edmonds is on vacation until the 29th, I need answers to my e-mail below. Our LENS service has been shut down due to this issue.

Elizabeth Fefer
IDS Telcom
phone (305)612-4310
fax (305)612-4880

-----Original Message-----

From: Elizabeth Fefer
Sent: Saturday, December 20, 2003 1:09 PM
To: 'Edmonds, Rodger '
Cc: Alagar, Maxine P; mbarrett@psc.state.fl.us; Mangina, Leisa G; Angel Leiro
Subject: RE: Our conversation regarding LENS shut off
Importance: High

Rodger,
See below the last e-mail I received from Maxine regarding the discrepancy on this account.

As you can see neither Maxine nor anybody at Bellsouth has been able to explain why the Special settlement account beginning balance is \$3,232,266.10 instead of \$2,475,000 as stated on the Arbitration Final Document. I brought this to Bellsouth's attention since July 2003 and to-date I have received no explanation telling me why the beginning balance on the special settlement account was \$757,266.10 higher than what the settlement states. Why is it that Bellsouth has not been able to prepare written documentation explaining \$757,266.10 discrepancy in the beginning balance of settlement account, which is the reason why Bellsouth shows a past due balance on resale and demanding payment on in order to restore IDS access to LENS.

Also, please refer to Maxine's e-mail dated September 11, 2003 where she states the following: "the issue IDS views as overpayment to the Q account is correct". If Bellsouth Collections admitted that we have overpaid this account, how can we now owe \$600K on the same account we overpaid?

2 of 3 excel spreadsheet attached were prepared by Bellsouth personnel and these show clearly that the beginning balance on this account was \$3,232,266 and not \$2,475,000 as stated on provision 1 on the settlement agreement.

Also attached are 2 schedules (205Q974557- special Q prepared by Bellsouth, and IDS schedule of 205Q974557- transactions) we both agree on the total amount paid of \$3,049,140.74.

<<2054557-special Q account.XLS>> <<Bellsouth balance transfers of old balances to new acct.XLS>> <<205Q974557 account transactions billed & paid.xls>>
<<BLS Arbitration Final.DOC>>

All documents attached and all of our e-mails since July of 2003 indicate that Bellsouth set up the beginning balance incorrectly and over billed us or over a year incorrect interest charges.

Bellsouth's action to deny access to LENS was based on a mistake created by Bellsouth. Once again, I ask that you immediately restore IDS' access to LENS as all documentation provided to Bellsouth is sufficient proof of Bellsouth's error.

Elizabeth Fefer
IDS Telcom
305-612-4310

From: Alagar, Maxine P [mailto:Maxine.Alagar@BellSouth.com]
Sent: Tuesday, October 21, 2003 2:53 PM
To: Elizabeth Fefer; Harris, Regenia A
Cc: Robert Hacker
Subject: RE: Documents requested on amendment to settlement agreement

The total amount due is based on the agreement of the Alabama Q account that was created solely for this agreement.

Max

-----Original Message-----

From: Elizabeth Fefer [mailto:efefer@IDSTELCOM.com]
Sent: Tuesday, October 21, 2003 1:33 PM
To: Alagar, Maxine P; Harris, Regenia A

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. _____(EF-4)
Q Account Correspondence
Page 17 of 19

Feb 2002 payment

Please note the interest outstanding was not waived, instead it was added to the old balance agreed to on account 205Q974557. The way it was interpreted by David Melton was that the \$925,000 credit and interest credit as one and the same. When in fact the settlement stated that interest had to be waived and a \$925,000 credit had to be posted to our UNE accounts.

Regarding the 2 \$200K payments in question I found them applied to unpaid interest bills on accounts 305 S19-0008 and 561 Q971090. This application was wrong because interest was not waived.

Elizabeth Fefer

-----Original Message-----

From: Edmonds, Rodger [mailto:Rodger.Edmonds@BellSouth.com]

Sent: Friday, December 19, 2003 5:36 PM

To: Elizabeth Fefer

Cc: Alagar, Maxine P; mbarrett@psc.state.fl.us; Mangina, Leisa G

Subject: RE: Our conversation regarding LENS shut off

Elizabeth,

Regarding our earlier conversation, BellSouth has discussed and explained the bill in question numerous times. BellSouth has not been able to identify any mistakes in the billing on the account in question. Notices were sent that have expired. IDS has not paid the undisputed portion of the bill. LENS will be restored when we receive the full amount of the undisputed charges, \$611,627.42.

Rodger Edmonds

Customer Service Manager

BellSouth - ICS Billing & Collections

(205) 714-3324

-----Original Message-----

From: Elizabeth Fefer [mailto:efefer@IDSTELCOM.com]

Sent: Friday, December 19, 2003 4:09 PM

To: Edmonds, Rodger

Cc: Alagar, Maxine P; mbarrett@psc.state.fl.us

Subject: Our conversation regarding LENS shut off

Rodger:

As we discussed just a few minutes ago, you know that the Q account balance is wrong and that the settlement agreement says that the beginning balance should have only been \$2,475,000. You also cannot explain to me how the balance in the Q account was originally set up at over \$3 million, and that BellSouth does not care that there is a difference or a mistake in the Q account. According to you, since we have already discussed this issue in the past, the \$611,000 is now undisputed. You also told me that despite what is an obvious mistake by BellSouth, you were told to shut down IDS' access to LENS unless we send you the \$611,000. You made no sense at all. If LENS is down all weekend, you will cause IDS a lot of damage. I ask that you immediately restore IDS' access to LENS. Angel Leiro has asked me to send a copy of this memo to Michael Barrett of the Florida PSC.

Elizabeth.

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Docket No.: 031125-TP

Witness: Elizabeth Fefer

Exhibit No. _____(EF-4)

Q Account Correspondence

Page 18 of 19

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Cc: Robert Hacker
Subject: RE: Documents requested on amendment to settlement agreement

Leah Cooper requested a breakdown of all prior interest and late payments. The spreads I sent you was given to Leah during her visit to negotiate amendment, and \$819K was the amount agreed to that should have been waived. Also, notice that in December 2001 Bellsouth applied a portion of the \$1.5 million credit to 30S19 and 305N19 accounts. C & S account balances are part of the total amount due to Bellsouth.
Item 4 reads - BST will waive all prior interest or late payment charges on the Total Amount Due.

Elizabeth Fefer

-----Original Message-----

From: Alagar, Maxine P [mailto:Maxine.Alagar@BellSouth.com]
Sent: Tuesday, October 21, 2003 2:07 PM
To: Elizabeth Fefer; Harris, Regenia A
Cc: Robert Hacker
Subject: RE: Documents requested on amendment to settlement agreement

Elizabeth,

Thanks for the documentation. Please explain why C,N, & S accounts for \$111,735.82 were included on the spreadsheet. It was my understanding that only Resale dollars were included in the settlement agreement on Q account 205 Q97-4557.

Thanks,
Max

-----Original Message-----

From: Elizabeth Fefer [mailto:efefer@IDSTELCOM.com]
Sent: Monday, October 20, 2003 6:05 PM
To: Alagar, Maxine P; Harris, Regenia A
Cc: Robert Hacker
Subject: Documents requested on amendment to settlement agreement
Importance: High
<<Bellsouth balance transfers of old balances to new acct.XLS>> <<Application of Credits.xls>> <<bellsouth LPC 2001.XLS>>

Elizabeth Fefer
From: Alagar, Maxine P [mailto:Maxine.Alagar@BellSouth.com]
Sent: Thursday, September 11, 2003 9:26 AM
To: Robert Hacker
Cc: Mangina, Leisa G
Subject: RE: IDS

Bob,

As I remember, and Leisa correct me if I am wrong, the issue IDS views as overpayment to the Q account is correct. However, the money was applied to the Access outstanding balances. If the money is moved to the Q accounts it would create an unpaid undisputed balance on Access accounts. With the payments that have been posted to both Access and the Q accounts an unpaid balance in Resale and the Q accounts still exist.

Leisa, please respond with the total outstanding balances that you have provided to Elizabeth,
Thanks,
Max

from: Elizabeth Fefer
Sent: Tuesday, August 19, 2003 10:40 AM
To: 'Regenia.Harris@BellSouth.com'
Subject: analysis & documents on 205Q974557
Importance: High

Docket No.: 031125-TP
Witness: Elizabeth Fefer
Exhibit No. ____ (EF-4)
Q Account Correspondence
Page 19 of 19

Attached please find documents sent to us with 205Q97 account information.
Per settlement agreement Bellsouth was to do the following:

- * Only \$2,475,000 should have been transferred.
- * Interest outstanding should have been waived on the total amount due
- * And a \$925,000 credit needed to be posted to our UNE accounts and to be withheld from

IDS ACCOUNT 205 Q97 4557

MONTH	BEGINNING BAL	CURRENT	TOTAL BILL	PAYMENT	ADJUSTMENT	BALANCE
2-Mar	\$0	\$0	\$0	(\$200,000)	\$331,686.37	\$131,686.37
2-Apr	\$131,686.37	\$2,897,723.99	\$3,029,410.36	(\$200,000)	\$2,585.74	\$2,831,196.04
2-May	\$2,831,996.10	\$42,489.94	\$2,874,486.04	\$0	\$0	\$2,874,486.04
2-Jun	\$2,874,486.04	\$42,490.09	\$2,916,976.31	(\$400,000)	\$0	\$2,516,976.13
2-Jul	\$2,516,976.13	\$36,490.24	\$2,553,466.37	(\$200,000)	\$0	\$2,353,466.37
2-Aug	\$2,353,466.37	\$33,490.39	\$2,386,956.76	(\$200,000)	\$0	\$2,186,956.76
2-Sep	\$2,186,956.76	\$30,490.54	\$2,217,447.30	\$0	\$0	\$2,217,447.30
2-Oct	\$2,217,447.30	\$30,490.69	\$2,247,937.99	\$0	\$0	\$2,247,937.99
2-Nov	\$2,247,937.99	\$30,490.84	\$2,278,428.83	(\$200,000)	\$0	\$2,078,428.83
2-Dec	\$2,078,428.83	\$27,490.99	\$2,105,919.82	\$0	\$0	\$2,105,919.82
3-Jan	\$2,105,919.82	\$27,491.14	\$2,133,410.96	(\$200,000)	\$0	\$1,933,410.96
3-Feb	\$1,933,410.96	\$24,491.29	\$1,957,902.25	(227,491.14)	\$0	\$1,730,411.11
3-Mar	\$1,730,411.11	\$21,079.08	\$1,751,490.19	(400,000.00)	\$0	\$1,351,490.19
3-Apr	\$1,351,490.19	\$15,079.23	\$1,366,569.42	(45,570.37)	\$0	\$1,320,999.05
3-May	\$1,320,999.05	\$14,395.82	\$1,335,394.87	(415,079.23)	\$0	\$920,315.64
3-Jun	\$920,315.64	\$8,169.78	\$928,485.42	(361,000.00)	\$0	\$567,485.42
TOTALS		\$3,282,354.05		(\$3,049,140.74)	\$334,272.11	

ID S Telcom LLC
 Bell South LPC 2001

ACCOUNT #	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total by Account
205Q921090	985.70	3,772.73	4,901.37	4,972.67	5,137.16	5,644.28	6,280.83	7,402.48	6,688.06	8,750.62	5,823.45	6,067.31	64,406.66
205Q921347	1.80	1.91	1.93	1.96	3.80	0.87	0.89	0.89	2.93	2.98	-	1.01	20.97
205Q974556	76.14	202.52	263.18	254.87	258.41	229.18	211.60	228.36	381.70	382.24	388.78	362.25	3,238.99
305Q921347	203.55	54.61	54.75	54.88	74.50	72.24	54.72	71.73	98.23	65.51	52.09	55.85	912.66
305Q971090	9,236.90	7,521.92	10,022.84	8,588.08	10,969.70	8,022.71	7,906.47	8,760.76	8,723.55	8,952.71	8,358.89	9,690.07	106,744.60
305Q974556	2,818.86	3,629.23	4,123.23	4,447.24	4,550.81	4,569.19	4,593.97	3,244.85	3,485.01	3,404.48	3,345.05	3,506.48	45,478.00
502Q921090	562.63	734.89	1,619.15	959.40	938.57	860.67	803.67	978.39	828.78	773.13	698.86	690.00	10,446.14
502Q921347	1.81	-	-	0.39	-	-	-	-	-	-	-	-	2.20
502Q974556	17.61	42.08	59.44	59.83	55.03	65.38	50.43	35.22	54.95	58.43	104.54	86.71	689.65
561Q921347	53.65	30.83	30.96	31.10	38.23	31.68	26.47	28.52	26.78	27.73	28.31	27.41	381.67
561Q971090	10,584.93	11,209.90	14,775.74	15,358.86	18,603.57	16,119.29	16,156.39	16,700.48	16,825.25	16,742.06	14,561.59	15,960.38	183,388.44
561Q974556	7,845.16	3,089.82	3,592.54	3,248.87	3,399.38	2,908.72	2,821.80	2,818.58	3,078.72	3,126.17	3,091.73	3,289.55	42,106.84
801Q971090	-	-	-	-	-	-	255.81	601.46	632.52	476.12	558.17	413.90	2,937.98
801Q974556	-	-	-	-	-	-	8.58	14.99	70.96	44.14	44.00	47.05	229.72
815Q958307	-	-	-	-	-	-	-	-	23.66	-	-	-	23.66
704Q921090	-	-	-	-	-	-	0.81	34.69	2,714.48	2,472.85	2,518.92	2,455.47	10,197.02
704Q974556	-	-	-	-	-	-	-	68.63	55.70	82.75	109.28	82.63	406.99
706Q921347	-	11.00	12.91	11.27	11.05	13.88	13.10	13.99	2.58	2.58	2.58	11.97	106.61
706Q928006	-	-	-	-	-	-	-	-	-	-	-	-	-
709Q971090	154.96	869.46	2,070.48	2,278.86	2,067.38	2,007.55	2,040.07	3,297.28	3,445.86	3,490.35	3,465.24	4,011.89	29,197.38
706Q974556	17.92	71.84	98.19	105.14	160.14	154.33	135.35	148.00	166.95	178.06	146.48	186.67	1,565.07
770Q921347	-	24.42	25.42	24.41	24.31	2.71	2.70	-	2.82	-	2.58	-	109.37
770Q928006	-	-	-	-	-	-	-	-	10.51	-	-	-	10.51
770Q971090	206.60	988.28	2,118.11	2,133.42	2,031.76	2,047.27	2,043.19	2,011.85	2,036.18	2,098.09	2,071.05	2,122.78	21,908.58
770Q974556	40.63	138.87	248.87	182.81	218.57	250.47	213.33	205.09	229.75	229.89	233.07	287.97	2,489.12
803Q935378	-	-	-	-	-	-	801.47	504.71	423.69	408.05	387.10	409.05	2,914.07
803Q974556	-	-	-	-	-	-	16.86	-	21.54	13.25	10.55	-	62.20
904Q921347	20.00	19.16	19.29	13.64	14.61	14.38	14.51	12.74	20.99	22.18	22.31	22.73	218.54
904Q971090	8,994.10	7,096.33	9,501.75	9,506.61	11,650.13	9,752.15	9,897.49	14,604.81	15,143.29	15,324.19	15,214.83	16,211.56	142,897.14
904Q974556	4,377.17	3,013.55	3,198.03	3,474.97	3,556.99	3,587.84	3,485.53	3,485.98	1,570.34	1,598.29	1,552.57	1,639.14	34,308.40
C.S. Subtotal	45,999.92	42,523.35	56,737.86	55,708.98	63,754.10	58,354.77	57,795.34	64,833.98	66,520.12	68,724.65	62,795.88	67,859.83	707,407.18
205C073437437	0.40	0.36	0.34	0.41	0.33	136.63	114.38	2.00	3.55	3.23	-	-	261.55
305C010513513	0.00	0.00	31.31	71.89	0.52	0.52	0.79	0.76	0.76	0.81	0.11	0.07	107.34
305C010737437	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	3.88	4.11	0.54	0.05	8.58
305C014437437	2.06	2.14	2.00	4.70	4.70	0.02	0.10	0.08	0.08	0.08	-	-	15.94
305C015437437	1.00	2.44	3.58	9.19	0.69	1.31	1.12	1.12	0.80	1.49	0.19	0.17	23.10
305C017437437	0.75	0.78	0.76	1.80	1.00	0.01	0.03	0.02	0.02	0.04	-	-	5.21
305C019437437	37.08	36.47	35.28	81.61	0.55	1.13	1.13	1.11	1.12	1.20	0.14	-	198.82
305C076447447	4,639.85	4,671.70	3,808.95	1,208.79	1,001.84	117.23	211.14	238.49	222.56	180.28	141.89	188.50	16,631.22
305N190189189	2,610.50	138.89	733.29	813.54	768.55	1,007.41	610.13	184.15	110.51	315.11	506.11	283.96	8,082.15
305S040045045	2.00	2.55	2.80	2.95	2.96	3.09	3.01	3.03	4.20	3.20	-	-	29.59
305S040203223	2.05	2.36	2.03	2.21	2.19	2.33	2.31	2.44	2.57	2.61	-	-	23.10
305S040346346	0.48	0.49	0.43	0.47	0.47	0.50	0.47	0.52	0.55	0.54	-	-	4.92
305S190080008	8,259.00	8,496.85	5,305.07	5,987.45	5,681.11	6,514.85	5,628.31	5,332.41	4,971.34	4,652.46	4,378.70	3,538.69	68,744.24
305S19031031	0.02	0.06	0.09	0.14	0.14	0.12	0.13	0.14	0.14	-	-	0.05	1.03
361S04004004	1.36	1.84	2.19	2.36	2.26	2.42	2.34	2.43	3.16	2.58	-	-	22.89
304C014437437	0.32	0.33	0.28	0.67	0.00	0.02	0.00	-	-	-	-	-	1.82
304C019437437	14.29	14.95	13.86	32.87	0.22	0.46	0.43	0.45	-	0.48	0.49	-	78.60
304C070437437	37.81	43.48	41.28	44.93	41.12	1.21	1.88	1.87	1.83	1.68	-	0.02	216.71
304C076437437	686.35	761.85	753.21	595.95	516.91	75.08	78.27	86.30	79.25	67.19	40.58	51.81	3,793.55
304N040145145	6.65	8.52	8.90	10.18	9.98	10.70	10.51	11.37	11.82	11.73	1.45	2.68	104.47
304N100077077	23.57	27.57	29.52	34.91	33.36	35.40	33.26	36.07	36.44	30.41	2.28	3.25	326.04
304N100359359	118.19	140.11	139.28	130.11	98.11	8.19	13.02	14.91	15.04	17.14	16.56	20.52	731.18
304N130078078	35.94	47.09	49.04	61.25	57.17	64.43	57.46	60.15	60.78	47.59	4.16	5.15	540.21
304N220067067	61.80	76.23	82.05	94.67	30.91	4.14	5.82	4.40	7.16	5.97	4.58	3.68	381.41
304N220138138	30.56	37.12	38.82	44.77	40.98	45.05	46.91	44.07	47.33	29.16	137.47	3.68	545.92
304N280141141	19.73	21.92	23.71	28.83	29.61	26.51	28.37	31.52	31.74	6.37	0.68	0.89	247.66
304S040074074	691.14	615.25	539.17	503.85	496.03	548.09	548.17	507.14	527.73	530.74	98.67	116.46	6,722.24
304S130012012	5.40	6.55	6.23	6.85	6.74	6.40	5.93	4.19	4.05	3.19	-	-	56.70
304S160014014	100.08	104.87	72.27	58.09	58.27	80.83	64.12	67.95	72.58	46.73	9.85	13.94	729.39
304S160020020	10.56	10.91	10.22	12.05	11.40	11.74	12.21	12.57	12.91	7.64	0.38	0.59	113.18
304S220000000	315.98	335.03	274.60	297.09	272.54	300.87	272.28	243.20	256.12	132.17	21.81	18.99	2,738.78
304S220027027	115.92	136.88	108.81	110.62	101.55	113.45	91.29	70.16	84.13	62.34	10.31	9.92	1,013.38
304S280132132	4.92	5.00	4.19	4.87	4.94	4.68	4.64	5.21	5.08	-	-	-	43.39
304S280438438	0.25	0.20	0.19	0.20	0.25	0.23	0.23	0.27	0.26	0.28	-	0.23	2.57
304S280440440	0.62	0.61	0.59	0.65	0.71	0.67	0.65	0.73	0.77	-	-	-	6.00
304S280486486	18.54	18.45	17.70	18.96	20.38	19.51	18.67	20.90	20.76	-	0.28	0.23	174.39
304S280615815	0.29	0.23	0.20	0.24	0.26	0.25	0.25	0.27	0.26	0.26	-	-	2.51
304S280626626	0.68	0.64	0.62	0.65	0.72	0.68	0.62	0.59	0.58	0.58	-	-	6.24
C.N.S. Subtotal	17,857.92	15,772.75	12,140.87	10,278.99	9,299.49	9,115.96	7,866.06	6,992.37	6,601.88	6,169.35	5,377.60	4,282.16	111,735.82
Grand Total	63,857.84	58,296.10	68,878.65	65,985.97	73,053.59	65,470.73	65,661.92	71,826.95	73,122.00	72,894.00	68,173.26	71,921.99	819,143.00

APPLICATION OF AMENDMENT TO SETTLEMENT AGREEMENT CREDIT

305Q971090	4/17/2002	180,342.55
561Q971090	4/17/2002	270,237.57
904Q971090	4/17/2002	243,965.53
205Q921090	4/22/2002	12,871.63
502Q921090	4/22/2002	45,113.80
704Q921090	4/22/2002	172,469.07
Total Applied in April 2002		925,000.15

Attachment 7

Billing



BILLING AND BILLING ACCURACY CERTIFICATION

1. Payment and Billing Arrangements

All negotiated rates, terms and conditions set forth in this Attachment pertain to billing and billing accuracy certifications.

1.1 **Billing.** BellSouth agrees to provide billing through the Carrier Access Billing System (CABS) and through the Customer Records Information System (CRIS) depending on the particular service(s) that IDS requests. BellSouth will bill and record in accordance with this Agreement those charges IDS incurs as a result of IDS purchasing from BellSouth Network Elements and Other Services as set forth in this Agreement. BellSouth will format all bills in CBOS Standard or CLUB/EDI format, depending on the type of service ordered. For those services where standards have not yet been developed, BellSouth's billing format will change as necessary when standards are finalized by the industry forum.

1.1.1 For any service(s) BellSouth orders from IDS, IDS shall bill BellSouth in CABS format.

1.1.2 If either Party requests multiple billing media or additional copies of bills, the Billing Party will provide these at a reasonable cost.

1.1.3 The bill date must be present on each bill transmitted by the Parties. Bills should not be rendered for any charges which are incurred under this Agreement on or before one (1) year preceding the bill date or such shorter period of time as the Commission may have established. Notwithstanding the preceding sentence, billing beyond the one (1) year limit, is permissible only in the following cases:

- (1) Charges connected with jointly provided services whereby meet point billing guidelines require either party to rely on records provided by a third party;
- (2) Charges incorrectly billed due to error in or omission of customer provided data such as PIU and PLU factors, or other ordering data;
- (3) Charges and/or changes ordered by the Commission or FCC that require changes to billing, ordering or other systems, when the changes to such systems cannot be completed, and resulting charges calculated and billed mechanically within the one (1) year limit.

In the case of charges associated with (3) above, the Party responsible for making the changes necessitated by the Commission or the FCC order must provide to the other Party, in connection with the amendment to this Agreement affecting such order, notice of the expected billing delays, the reason for the delays, and the

charges that will be billed, if any, until the necessary system changes are completed.

1.1.3.1 Should either Party render a bill to the other Party for services provided more than one hundred eighty (180) days prior to the bill date pursuant to paragraph (3) of Section 1.1.3 above, the Parties agree to make payment according to the following schedule:

- (1) If the charges are \$1,000 or less, the billed Party will pay the charges within thirty (30) days following the bill date;
- (2) If the charges are greater than \$1,000 but \$250,000 or less, the billed Party will pay the charges in three (3) equal monthly installments beginning in the month after the charges are billed;
- (3) If the charges are greater than \$250,000, the payments will be made in monthly installments over a period of not less than six (6) months, nor more than twelve (12) months, as shall be negotiated by the Parties.

The extended payment options set forth in the Section 1.1.3.1 shall not be available unless IDS files a billing dispute with BellSouth pursuant to Section 2 of this Attachment, with respect to the applicable charges.

1.1.3.2 Both Parties agree that these limits and arrangements will be superceded by any Bill Accuracy Certification Agreement that might be negotiated between the Parties.

1.2 Master Account. After receiving certification as a local exchange company from the appropriate regulatory agency, IDS will provide the appropriate BellSouth account manager the necessary documentation to enable BellSouth to establish a master account for Local Interconnection, Network Elements and Other Services, and/or resold services. Such documentation shall include the Application for Master Account, proof of authority to provide telecommunications services, an Operating Company Number ("OCN") assigned by the National Exchange Carriers Association ("NECA"), Carrier Identification Code (CIC), Group Access Code (GAC), Access Customer Name and Address (ACNA) and a tax exemption certificate, if applicable.

1.3 Payment Responsibility. Payment of all charges will be the responsibility of IDS. IDS shall make payment to BellSouth for all services billed. BellSouth is not responsible for payments not received by IDS from IDS' customer. BellSouth will not become involved in billing disputes that may arise between IDS and IDS' customer. Payments made to BellSouth as payment on account will be credited to an accounts receivable master account and not to an end user's account.

a billing dispute.

- 1.8 **Deposit Policy.** When purchasing services from BellSouth, IDS will be required to complete the BellSouth Credit Profile and provide information regarding credit worthiness. Based on the results of the credit analysis, the Company reserves the right to secure the account with a suitable form of security deposit. Such security deposit shall take the form of cash, an Irrevocable Letter of Credit (BellSouth form), Surety Bond (BellSouth form) or, in its sole discretion, some other form of security. Any such security deposit shall in no way release IDS from his obligation to make complete and timely payments of his bill. Such security shall be required prior to the inauguration of service. If, in the sole opinion of BellSouth, circumstances so warrant and/or gross monthly billing has increased beyond the level initially used to determine the level of security, the BellSouth reserves the right to request additional security and/or file a Uniform Commercial Code (UCC1) security interest in IDS' "accounts receivables and proceeds." Interest on a security deposit, if provided in cash, shall accrue and be paid in accordance with the terms in the appropriate BellSouth tariff.
- 1.9 **Rates.** Rates for Optional Daily Usage File (ODUF), Enhanced Optional Daily Usage File (EODUF), Access Daily Usage File (ADUF), and Centralized Message Distribution Service (CMDS) are set out in Exhibit A to this Attachment. If no rate is identified in this Attachment, the rate for the specific service or function will be as set forth in applicable BellSouth tariff or as negotiated by the Parties upon request by either Party.

2. **Billing Disputes**

- 2.1 Where the Parties have not agreed upon a billing quality assurance program, billing disputes shall be handled pursuant to the terms of this section.
- 2.1.1 Each Party agrees to notify the other Party in writing upon the discovery of a billing dispute. If IDS utilizes the process for submitting a billing dispute electronically via BellSouth's website and includes its e-mail address in the appropriate field on the Billing Adjustment Request Form ("BAR"), then BellSouth will notify IDS at the e-mail address provided by IDS as to whether a billing dispute is accepted or denied in whole or in part. BellSouth's response to IDS' billing dispute will include the applicable Billing Account Number(s) or Q account number(s) as set forth on the BAR and the portion of the disputed amount that is accepted or denied for each dispute. In the event of a billing dispute, the Parties will endeavor to resolve the dispute within sixty (60) calendar days of the notification date. If the Parties cannot reach a settlement of the billing dispute within sixty (60) calendar days of the notification date, they may utilize the Resolution of Dispute process set forth in Section 12 of the General Terms and Conditions to this Agreement.

2.2 If a Party disputes a charge and does not pay such charge by the payment due date, or if a payment or any portion of a payment is received by either Party after the payment due date, or if a payment or any portion of a payment is received in funds which are not immediately available to the other Party, then a late payment penalty shall be assessed. For bills rendered by either Party for payment, the late payment charge for both Parties shall be calculated based on the portion of the payment not received by the payment due date times the late factor as set forth in the following BellSouth tariffs: for services purchased from the General Subscribers Services Tariff for purposes of resale and for ports and non-designed loops, Section A2 of the General Subscriber Services Tariff; for services purchased from the Private Line Tariff for purposes of resale, Section B2 of the Private Line Service Tariff; and for network elements and other services and local interconnection charges, Section E2 of the Access Service Tariff. In no event, however, shall interest be assessed by either Party on any previously assessed late payment charges. The Parties shall assess interest on previously assessed late payment charges only in a state where it has the authority pursuant to its tariffs.

2.2.1 If the disputing Party withholds payment of disputed charges and the dispute is resolved in favor of the disputing Party, the billing Party will remove the disputed charges and any associated interest and/or late payment charges from the disputing Party's bill. If the disputing Party withholds payment of disputed charges and the dispute is resolved in favor of the billing Party, the disputing Party will pay the disputed charges and any associated interest and/or late payment charges as described in Section 2.2 above.

2.2.2 If the disputing Party pays the disputed charges in accordance with the bill and the dispute is resolved in favor of the disputing Party, the billing Party will credit the disputing Party's bill in the amount of the disputed charges. If the disputing Party pays the disputed charges in accordance with the bill and the dispute is resolved in favor of the billing Party, no further action is required.

3. **RAO Hosting**

3.1 RAO Hosting, Calling Card and Third Number Settlement System (CATS) and Non-Intercompany Settlement System (NICS) services provided to IDS by BellSouth will be in accordance with the methods and practices regularly adopted and applied by BellSouth to its own operations during the term of this Agreement, including such revisions as may be made from time to time by BellSouth.

3.2 IDS shall furnish all relevant information required by BellSouth for the provision of RAO Hosting, CATS and NICS.

Attachment 7

Billing

BILLING

1. PAYMENT AND BILLING ARRANGEMENTS

The terms and conditions set forth in this Attachment shall apply to all services ordered and provisioned pursuant to this Agreement.

1.1 Billing. BellSouth will bill through the Carrier Access Billing System (CABS), Tapestry and/or the Customer Records Information System (CRIS) depending on the particular service(s) provided to IDS Telcom under this Agreement. BellSouth will format all bills in CBOS Standard or CLUB/EDI format, depending on the type of service provided. For those services where standards have not yet been developed, BellSouth's billing format will change as necessary when standards are finalized by the applicable industry forum.

1.1.1 For any service(s) BellSouth receives from IDS Telcom, IDS Telcom shall bill BellSouth in CABS format.

1.1.2 If either Party requests multiple billing media or additional copies of bills, the Billing Party will provide these at a reasonable cost.

1.1.3 Should either Party render a bill to the other Party for services provided more than one hundred eighty (180) days prior to the bill date, the Parties agree to make payment according to the following schedule:

- (1) If the charges are \$100,000 or less, the billed Party will pay the charges within thirty (30) days following the bill date;
- (2) If the charges are greater than \$100,000 but \$1,000,000 or less, the billed Party will pay the charges in three (3) equal monthly installments beginning in the month after the charges are billed;
- (3) If the charges are greater than \$1,000,000 the payments will be made in monthly installments over a period of not less than six (6) months, nor more than twelve (12) months, as shall be negotiated by the Parties.

The extended payment options set forth in the Section 1.2.2 shall not be available unless IDS files a billing dispute with BellSouth pursuant to Section 2 of this Attachment, with respect to the applicable charges.

1.1.3.1 Upon IDS's request, the Parties agree to negotiate a mutually accepted Bill Accuracy Certification Agreement.

1.1.3 Any switched access charges associated with interexchange carrier access to the resold local exchange lines will be billed by, and due to BellSouth.

1.1.4 BellSouth will render bills each month for resold lines on established bill days for each of IDS Telcom's accounts. If either Party requests multiple

billing media or additional copies of the bills, the Billing Party will provide these at a reasonable cost.

- 1.1.5 BellSouth will bill IDS Telcom in advance for all resold services to be provided during the ensuing billing period except charges associated with service usage, which will be billed in arrears. Charges will be calculated on an individual End User account level, including, if applicable, any charge for usage or usage allowances. BellSouth will also bill IDS Telcom, and IDS Telcom will be responsible for and remit to BellSouth, all charges applicable to resold services including but not limited to 911 and E911 charges, End Users common line charges, federal subscriber line charges, telecommunications relay charges (TRS), and franchise fees.
- 1.1.6 BellSouth will not perform billing and collection services for IDS Telcom as a result of the execution of this Agreement. All requests for billing services should be referred to the appropriate entity or operational group within BellSouth.
- 1.2 Establishing Accounts. After receiving certification as a local exchange carrier from the appropriate regulatory agency, IDS Telcom will provide the appropriate BellSouth local contract manager the necessary documentation to enable BellSouth to establish accounts for Local Interconnection, Network Elements and Other Services, Collocation and/or resold services. Such documentation shall include the Application for Master Account, if applicable, proof of authority to provide telecommunications services, the appropriate Operating Company Number (OCN) assigned by the National Exchange Carriers Association (NECA), Carrier Identification Code (CIC), Group Access Code (GAC), Access Customer Name and Abbreviation (ACNA), as applicable, and a tax exemption certificate, if applicable.
- 1.2.1 Payment Responsibility. Payment of all charges will be the responsibility of IDS Telcom. IDS Telcom shall make payment to BellSouth for all services billed. Payments made by IDS Telcom to BellSouth as payment on account will be credited to IDS Telcom's accounts receivable master account. BellSouth will not become involved in billing disputes that may arise between IDS Telcom and IDS Telcom's customer.
- 1.3 Payment Due. Payment for services provided will be due on or before the next bill date and is payable in immediately available funds. Payment is considered to have been made when received by BellSouth.
- 1.4 If the payment due date falls on a Sunday or on a Holiday that is observed on a Monday, the payment due date shall be the first non-Holiday day following such Sunday or Holiday. If the payment due date falls on a Saturday or on a Holiday which is observed on Tuesday, Wednesday, Thursday, or Friday, the payment due date shall be the last non-Holiday day preceding such Saturday or Holiday. If

payment is not received by the payment due date, a late payment charge, as set forth in Section 1.6, below, shall apply.

- 1.5 Tax Exemption. Upon BellSouth's receipt of tax exemption certificate, the total amount billed to IDS Telcom will not include those taxes or fees from which IDS Telcom is exempt. IDS Telcom will be solely responsible for the computation, tracking, reporting and payment of all taxes and like fees associated with the services provided to the end user of IDS Telcom.
- 1.6 Late Payment. If any portion of the payment is received by BellSouth after the payment due date as set forth preceding, or if any portion of the payment is received by BellSouth in funds that are not immediately available to BellSouth, then a late payment charge shall be due to BellSouth. The late payment charge shall be the portion of the payment not received by the payment due date multiplied by a late factor and will be applied on a per bill basis. The late factor shall be as set forth in Section A2 of the General Subscriber Services Tariff, Section B2 of the Private Line Service Tariff or Section E2 of the Intrastate Access Tariff, as appropriate. In addition to any applicable late payment charges, IDS Telcom may be charged a fee for all returned checks as set forth in Section A2 of the General Subscriber Services Tariff or pursuant to the applicable state law.
- 1.7 Discontinuing Service to IDS Telcom. The procedures for discontinuing service to IDS Telcom are as follows:
 - 1.7.1 BellSouth reserves the right to suspend or terminate service in the event of prohibited, unlawful or improper use of BellSouth facilities or service, abuse of BellSouth facilities, or any other violation or noncompliance by IDS Telcom of the rules and regulations of BellSouth's tariffs.
 - 1.7.2 BellSouth reserves the right to suspend or terminate service for nonpayment. If payment of amounts not subject to a billing dispute, as described in Section 2, is not received by the bill date in the month after the original bill date, BellSouth will provide written notice to IDS Telcom that additional applications for service may be refused, that any pending orders for service may not be completed, and/or that access to ordering systems may be suspended if payment is not received by the fifteenth day following the date of the notice. In addition, BellSouth may, at the same time, provide written notice to the person designated by IDS Telcom to receive notices of noncompliance that BellSouth may discontinue the provision of existing services to IDS Telcom if payment is not received by the thirtieth day following the date of the initial notice.
 - 1.7.3 In the case of such discontinuance, all billed charges, as well as applicable termination charges, shall become due.
 - 1.7.4 If BellSouth does not discontinue the provision of the services involved on the date specified in the thirty days notice and IDS Telcom's noncompliance continues,



nothing contained herein shall preclude BellSouth's right to discontinue the provision of the services to IDS Telcom without further notice.

- 1.7.5 Upon discontinuance of service on IDS Telcom's account, service to IDS Telcom's end users will be denied. BellSouth will reestablish service for IDS Telcom upon payment of all past due charges and the appropriate connection fee subject to BellSouth's normal application procedures. IDS Telcom is solely responsible for notifying the end user of the proposed service disconnection. If within fifteen (15) days after IDS Telcom has been denied and no arrangements to reestablish service have been made consistent with this subsection, IDS Telcom's service will be disconnected.

- 1.8 Deposit Policy. When purchasing services from BellSouth, IDS will be required to complete the BellSouth Credit Profile and provide information regarding credit worthiness. Based on the results of the credit analysis, BellSouth reserves the right to secure the account with a suitable form of security deposit. Such security deposit shall take the form of cash, an Irrevocable Letter of Credit (BellSouth form), Surety Bond (BellSouth form) or, in its sole discretion, some other form of security. Any such security deposit shall in no way release IDS from its obligation to make complete and timely payments of its bill. If, in the sole opinion of BellSouth, IDS experiences an adverse change in its creditworthiness in comparison to the level initially used to determine the level of the current security deposit and/or gross monthly billing has increased beyond the level initially used to determine the level of security, BellSouth reserves the right to request additional security and/or file a Uniform Commercial Code (UCC1) security interest in IDS's "accounts receivables and proceeds." Interest on a security deposit, if provided in cash, shall accrue and be paid in accordance with the terms in the appropriate BellSouth tariff. Security deposits collected under this Section shall not exceed two months' estimated billing.

When BellSouth requests a deposit, BellSouth is willing to provide IDS a written explanation as to why a deposit has been requested. BellSouth shall apply all credit standards to IDS on a non-discriminatory basis. The Parties will work together to determine the amount of a reasonable deposit. If the Parties are unable to agree, either party may petition the Commission for resolution of the dispute. In the event that the dispute is not resolved within sixty days after petitioning the Commission, and IDS fails to remit to BellSouth any deposit requested pursuant to this Section, service to IDS may be terminated in accordance with the terms of Section 1.7 of this Attachment, and any security deposits will be applied to IDS's account(s).

- 1.9 Notices. Notwithstanding anything to the contrary in this Agreement, all bills and notices regarding billing matters, including notices relating to security deposits, disconnection of services for nonpayment of charges, and rejection of additional orders from IDS Telcom, shall be forwarded to the individual and/or address

provided by IDS Telcom in establishment of its billing account(s) with BellSouth, or to the individual and/or address subsequently provided by IDS Telcom as the contact for billing information. All monthly bills and notices described in this Section shall be forwarded to the same individual and/or address; provided, however, upon written notice from IDS Telcom to BellSouth's billing organization, a final notice of disconnection of services purchased by IDS Telcom under this Agreement shall be sent via certified mail to the individual(s) listed in the Notices provision of the General Terms and Conditions of this Agreement at least 30 days before BellSouth takes any action to terminate such services.

1.10 Rates. Rates for Optional Daily Usage File (ODUF), Access Daily Usage File (ADUF), and Centralized Message Distribution Service (CMDS) are set out in Exhibit A to this Attachment. If no rate is identified in this Attachment, the rate for the specific service or function will be as set forth in applicable BellSouth tariff or as negotiated by the Parties upon request by either Party.

2. BILLING DISPUTES

2.1 Each Party agrees to notify the other Party in writing upon the discovery of a billing dispute. IDS Telcom shall report all billing disputes to BellSouth using the Billing Adjustment Request Form (RF 1461) provided by BellSouth. In the event of a billing dispute, the Parties will endeavor to resolve the dispute within sixty (60) calendar days of the notification date. If the Parties are unable within the 60 day period to reach resolution, then the aggrieved Party may pursue dispute resolution in accordance with the General Terms and Conditions of this Agreement.

2.2 For purposes of this Section 2, a billing dispute means a reported dispute of a specific amount of money actually billed by either Party. The dispute must be clearly explained by the disputing Party and supported by written documentation, which clearly shows the basis for disputing charges. By way of example and not by limitation, a billing dispute will not include the refusal to pay all or part of a bill or bills when no written documentation is provided to support the dispute, nor shall a billing dispute include the refusal to pay other amounts owed by the billed Party until the dispute is resolved. Claims by the billed Party for damages of any kind will not be considered a billing dispute for purposes of this Section. If the billing dispute is resolved in favor of the billing Party, the disputing Party will make immediate payment of any of the disputed amount owed to the billing Party or the billing Party shall have the right to pursue normal treatment procedures. Any credits due to the disputing Party, pursuant to the billing dispute, will be applied to the disputing Party's account by the billing Party immediately upon resolution of the dispute.

2.3 If a Party disputes a charge and does not pay such charge by the payment due date, or if a payment or any portion of a payment is received by either Party after the payment due date, or if a payment or any portion of a payment is received in funds

which are not immediately available to the other Party, then a late payment charge and interest, where applicable, shall be assessed. For bills rendered by either Party for payment, the late payment charge for both Parties shall be calculated based on the portion of the payment not received by the payment due date multiplied by the late factor as set forth in the following BellSouth tariffs: for services purchased from the General Subscribers Services Tariff for purposes of resale and for ports and non-designed loops, Section A2 of the General Subscriber Services Tariff; for services purchased from the Private Line Tariff for purposes of resale, Section B2 of the Private Line Service Tariff; and for designed network elements and other services and local interconnection charges, Section E2 of the Access Service Tariff. The Parties shall assess interest on previously assessed late payment charges only in a state where it has the authority pursuant to its tariffs.

3. RAO HOSTING

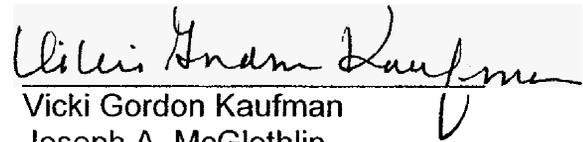
- 3.1 RAO Hosting, Calling Card and Third Number Settlement System (CATS) and Non-Intercompany Settlement System (NICS) services provided to IDS Telcom by BellSouth will be in accordance with the methods and practices regularly applied by BellSouth to its own operations during the term of this Agreement, including such revisions as may be made from time to time by BellSouth.
- 3.2 IDS Telcom shall furnish all relevant information required by BellSouth for the provision of RAO Hosting, CATS and NICS.
- 3.3 Charges or credits, as applicable, will be applied by BellSouth to IDS Telcom on a monthly basis in arrears. Amounts due (excluding adjustments) are payable within thirty (30) days of receipt of the billing statement.
- 3.4 IDS Telcom must have its own unique hosted RAO code. Where BellSouth is the selected CMDS interfacing host, IDS Telcom must request that BellSouth establish a unique hosted RAO code for IDS Telcom. Such request shall be in writing to the BellSouth RAO Hosting coordinator and must be submitted at least eight (8) weeks prior to provision of services pursuant to this Section. Services shall commence on a date mutually agreed by the Parties.
- 3.5 BellSouth will receive messages from IDS Telcom that are to be processed by BellSouth, another LEC in the BellSouth region or a LEC outside the BellSouth region. IDS Telcom shall send all messages to BellSouth no later than sixty (60) days after the message date.
- 3.6 BellSouth will perform invoice sequence checking, standard EMI format editing, and balancing of message data with the EMI trailer record counts on all data received from IDS Telcom.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony and Exhibits of Elizabeth Fefer on behalf of IDS Telcom, LLC. has been provided by (*) hand delivery and U.S. Mail, this 22 day of July, 2004, to the following:

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Tallahassee, FL 32399

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c/o Ms. Nancy H. Sims
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