

MAINE TEAF & CONNECTME FUND

INSTRUCTIONS TO COMPLETE THE QUARTERLY CARRIER REVENUE REPORT & SELF INVOICE

Introduction

In July 2001 the Maine Public Utilities Commission (MPUC) adopted Chapter 288 of its regulations establishing the Maine Universal Service Fund (MUSF) in accordance with the provisions of 35-A M.R.S.A. §7104. The MUSF mechanism went into operation in 2003. The MPUC amended its Chapter 288 regulations on March 17, 2003 and formally adopted a \$12,500 intrastate retail revenue reporting and contribution assessment threshold. On a quarterly basis eligible wireline and wireless carriers contribute in the MUSF which provides support payments to a number of rural incumbent local exchange carriers (ILECs).

The MPUC established the Maine Telecommunications Education Access Fund (MTEAF) in accordance with the provisions of 35-A M.R.S.A. §7104, and codified the operation of the MTEAF in Chapter 285 of its regulations. The MTEAF began operating in 2001. The MTEAF collects contribution assessments from all wireline and wireless carriers and distributes these funds to designated vendors on behalf of Maine's schools and libraries. The MTEAF mechanism switched to a quarterly reporting and contribution assessment in 2003. On March 17, 2003 the MPUC formally amended its Chapter 285 regulations and adopted a \$12,500 intrastate retail revenue reporting and contribution assessment threshold.

For information about the MTEAF order, visit
<http://janus.state.me.us/legis/statutes/35-A/title35-Asec7104-B.html>

Pursuant to 35-A M.R.S.A. §9203, the Maine State Legislature established the ConnectME Authority with the intent of stimulating investment in advanced communications technology infrastructure in unserved or underserved areas. In May 2007, the ConnectME Authority adopted Chapter 101 of its regulations, which describes the operation of the Authority. Chapter 101 became effective on June 29, 2007, and established an assessment rate of 0.25% on all retail revenues received or collected from communications services provided in Maine. However, retail revenues received or collected from mobile communications service providers may voluntarily agree to be assessed by the Authority. The Authority will fund proposals through grants, direct investments, or loans made on behalf of, in partnership with, or in support of, one or more communications service providers. The ConnectME Fund began to assess carriers for the month of September 2007.

For information about the ConnectME Authority, visit
<http://www.maine.gov/connectme/>

Effective July 1, 2008, Rolka Loubé Saltzer Associates has been chosen as the Joint Administrator of the MTEAF and ConnectME Fund as well as the Maine Universal Service Fund.

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Who Must Report:

Pursuant to 35-A M.R.S.A. §7104, the Commission is authorized to require providers offering intrastate telecommunications services in the State of Maine and other entities identified by the Commission to contribute to the MTEAF, the MUSF and ConnectME. Pursuant to 35-A M.R.S.A. §9211, all communications service providers are required to contribute on a competitively neutral basis to the fund. Facilities-based providers of wireless voice or data retail service are not required to, but may, voluntarily agree to be assessed by the ConnectME Authority as a communications service provider. Assessments collected from each carrier are administered in a competitively neutral manner and are calculated as a percentage of total retail billed intrastate telecommunications revenues.

Assessments may be passed through to the end user customer so long as the charge is explicitly identified on the customer bill and those revenues are forwarded to the Fund.

All carriers are required to report each quarter. Failure to report will be cause for delinquency notices and non-compliance action by the ConnectME Authority and/or the Maine Public Service Commission. Carriers with less than \$12,500 in billed revenues per quarter and who are not passing the assessment on to end user customers must either report or confirm to the administrator that the company is not yet over the quarterly threshold and no assessment will be due.

How to File a Report:

Reporting revenues, even if \$0, is easy to do. Revenues are to be reported using a form entitled "Maine TEAF & ConnectME Fund Quarterly Revenue Report & Self Invoice" which can be found on the webpage www.r-l-s-a.com/maine/. It is advantageous to complete the report using Microsoft Excel, however, a PDF version of the report is also available on the same website. Preparers authorized by the Administrator may submit unsigned Excel reports via email. All other formats and submissions by unauthorized filers must be signed. Contact the Administrator for authorization to file electronically if desired.

When to File:

Quarterly reports cover periods from January thru March, April thru June, July thru September and October thru December. Reports and assessments are to be received by the administrator according to the following schedule:

January-March revenues & corresponding assessment is to be reported and paid such that it arrives on or before April 15th

April-June revenues & corresponding assessment is to be reported and paid

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such that it arrives on or before July 15th

July-September revenues & corresponding assessment is to be reported and paid such that it arrives on or before October 15th

October-December revenues & corresponding assessment is to be reported and paid such that it arrives on or before January 15th

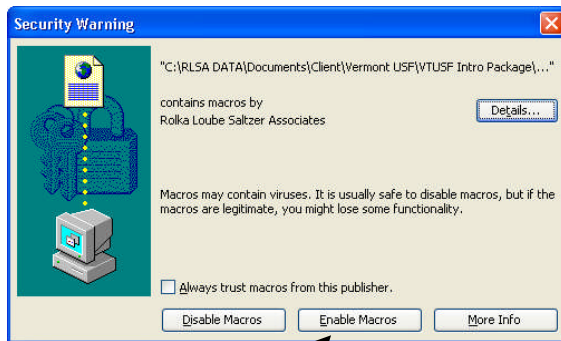
If the 15th of the month falls on a weekend or holiday, consider the prior business day to be the deadline.

Instructions:

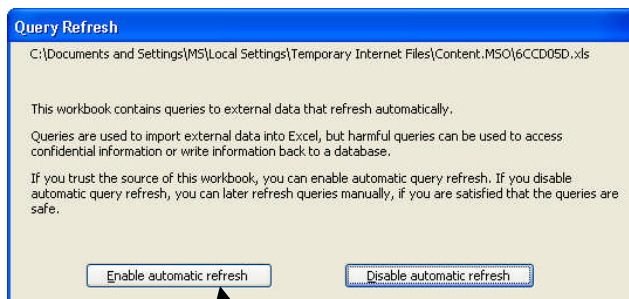
Acquire a blank report from the webpage www.r-l-s-a.com/maine/ and complete it using Microsoft Excel for the fastest and easiest experience. A PDF version of the report is also available for printing and preparation via typewriter or by hand using a permanent marking device.

TIP

Upon opening the worksheet within an Internet browser window or Microsoft Excel, you may receive prompts similar to these:



Selecting “Enable Macros” will enable some additional functionality that will not be available if you either have your Microsoft Excel macro security set to HIGH or if you choose “Disable Macros”.



Selecting “Enable automatic refresh” at this prompt will update the rate and worksheet version information contained within the worksheet and will

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provide additional verification that you are using the latest rates and worksheet.

Line 1. Carrier ID - Enter the numeric portion of the carrier ID assigned by the administrator. Carrier IDs are listed numerically within the report workbook, sheet 'Company Codes'. An alphabetic list can be found at www.r-l-s-a.com.maine/MESCompanyCodes.pdf.

If your company's code was MC-999000, enter simply 999000

If your company's code was MT-000999, enter simply 999

TIP

If using MS Excel, press the TAB key to advance to the next entry point.

Entry of a recognized ID/Code in the Excel version will permit the computer to automatically complete the next several lines. If they remain blank or need to be corrected, please complete each line of the carrier information section.

Line 2. Carrier Name – Enter the name that identifies the entity for which data is being reported. Include a doing business as (d/b/a) name, if applicable.

Quarter being reported – On the right side of the report, above the line under which "month day year" appears, is the place where you should enter (or select from the drop down menu) the numeric representation of the month on which the quarter being reported began. January should be entered as 1, April as 4, July as 7 and October as 10. No other numbers or entry is valid. The year should be entered as four digits or selected from the drop down list of choices. Note that this worksheet cannot be used for an indefinite duration and may not be suitable for a particular period. The worksheet will attempt to determine if another report must be used and will notify you if it is determined to be the wrong worksheet/report.

The quarter being reported began on	/1/
	month day year

Line 3. Carrier Street Address – Enter the complete street or post office box etc. mailing address where the carrier may receive mail from the Administrator. Do not enter the street address of a filing agent here.

Line 4. Carrier City, State, Zip Code – Enter the city, state and zip code for the line 3 street address where the carrier may receive mail from the Administrator. Do not enter the information for a filing agent here.

Line 5. Carrier Telephone # – Enter the area code and telephone number of the Company identified on line 1 where the Administrator may directly contact the Company. Do not provide a phone number that only goes to a customer service calling center that cannot connect the Fund Administrator to the Carrier's administrative personnel. This need not be the same number as that provided for the Company contact provided below.

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Line 6. Contact Name – Enter the name of the current contact person who can be reached to answer questions from the Fund Administrator, including issues with or regarding the accuracy of the report.

Line 7. Street Address – Complete this line only if the contact provided on line 6 is not located at the address provided in the Carrier detail section, lines 1 thru 5. Enter the complete street or post office box, etc. mailing address of the person identified on line 6. This address will only be used when all other methods of contact, including email and phone (in that order) are not successful.

Line 8. City, State, Zip Code – Complete this line only if the contact provided on line 6 is not located at the address provided in the Carrier detail section, lines 1 thru 5. Enter the City State and Zip Code for the line 7 street address where the person identified on line 6 can be reached if other methods of contact are not successful.

Line 9. Contact Phone # – Enter the area code and telephone number of the contact person identified on line 6 and who is responsible for responding to any questions, including the accuracy of the report. Include an extension number or additional phone numbers when appropriate.

Line 10. E-Mail Address – Enter the e-mail address of the contact person identified on line 6. This contact will receive statements of account and notification of the imposition of any filing issues. If the Company wishes any additional persons to receive copies of statements of account or other information distributed by the Administrator via e-mail, please supply the additional contact information separately.

Revision checkbox – If using MS Excel, use your mouse to mark this box if the filing of this report will replace a prior submission. This will cause some cosmetic and instructional changes to the report to reflect the fact that it is a replacement. Be sure to record a credit on Line 18 for the originally reported assessment(s).

<input type="checkbox"/>	This report replaces a previous submission for the same quarter
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Line 11. Retail VOIP, Cable, ISP & Satellite TV Revenues – Under the ConnectME column heading, enter the total billed retail communications revenues of these types.

Lines 12 through 20 are for use in reporting to both the ConnectME Fund and the MTEAF.

Line 12. Billed Intrastate Retail Telecommunications Revenues (excluding SPT) – Under the ConnectME column heading, enter the total billed retail telecommunications revenues from the provision of:

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- Local Service, including basic monthly charges, extended area service charges, local measured service usage and any directory related charges such as for additional listings or for non-publication or non-listing of a telephone number
- Enhanced services provided through the local switch such as call forwarding, caller identification and voice mail
- Intrastate toll service
- Directory Assistance service, both voice and electronic
- Inside wire installation or maintenance services sold to customers
- Fixed wireless data services
- PCS, CMRS, paging and cellular services are not required but may be included as telecommunications revenues in the ConnectME column. 35-A M.R.S.A. §9211. Such revenues are required to be included in the Maine TEAF column, however. 35-A M.R.S.A. §7104-B

Note

What should not be reported as revenues on line 12?

- Wholesale transactions, including access charges and billing and collection charges to a local exchange carrier, and interconnection charges including unbundled network elements (UNEs), and surcharges for the MTEAF, MUSF, 911 and federal access line charges. Chapter 285, § 1 (B).
- Services consisting primarily of the creation of artistic material or other information that is later transmitted over telecommunications equipment, including information services
- Telecommunications services provided inside a company's private network.
- Sales and rentals subject to the sales and use tax including sales and rental of Telephone equipment.
- Yellow pages advertising.
- Payments between aggregators and operator service providers, such as when an operator service provider pays a hotel for the right to put a pay telephone in the hotel's lobby.
- The Service Provider Tax (SPT) of 5% that is applicable to telecommunications carriers providing intrastate services within Maine

Line 13. Total Billed Retail Revenues Subject to Assessment – Only in the ConnectME column, enter the sum of the two revenue values above, from line 11 and line 12.

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Line 14. Uncollectible Revenue – [Optional] The company may deduct billed amounts that are now considered to be uncollectible. Enter the amount of uncollectible revenues as a positive value.

Line 15. Total Billed Retail Revenues Subject to Assessment – In the ConnectME column, enter the difference between the amounts on line 13 and line 14. In the Maine TEAF column, enter the difference between the amounts on line 12 and line 14.

Line 16. Were Assessments Billed to Customers? – For each column, when the Total Billed Retail Revenues Subject to Assessment (value on line 15) is less than the \$12,500 assessment threshold, enter either “Yes” or “No”. The answer can also be selected from the dropdown list available when completing the report in MS Excel. This question does not need to be answered if there were no revenues or if there were more than \$12,500 in assessable revenues for the quarter.

Line 17. Assessment Rate – The assessment rate will be completed automatically when completing the report within MS Excel and after having entered the quarter’s start date in the upper right. If the rates have not been completed automatically, enter the ConnectME and Maine TEAF rates as a decimal such that .25% would be entered as 0.0025 and .7% would be entered as 0.007.

Line 18. Assessment Due for this Quarter – Multiply the amounts on line 15 by the rates on line 16 and enter the result for each column. Round to the closest penny such that 145.235 should be entered as 145.24 and 145.234 should be entered as 145.23.

If the total billed retail revenue subject to assessment on line 15 is below the \$12,500 threshold and assessments have not been passed on to end user customers, no assessment is due for this quarter (for ConnectME, Maine TEAF or both). The report, however, does still need to be submitted as usual. When completing the report using MS Excel and the amounts on line 15 are below \$12,500 and the answer to line 16 is ‘no’, the amounts on line 18 will indicate “none”.

Line 19. Account (Credit), Debt or (TEAF Support) – Use this row to enter account credits or debts that may in addition to the assessment due for this quarter. If preparing a revised report, remember to include a credit for the previously reported assessment amount for the same period. A few carriers also receive support from the Maine TEAF and therefore may enter the expected quarterly support amount as a credit. Credits should be entered as negative values while debts to the fund should be entered as positive values.

Line 20. Net Remittance Amount above \$1 (Payments are due by the 15th) – If \$1 or more, enter the sum of line 18 and line 19. If less than \$1, enter \$0. Credit will

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either be refunded or will remain on the account. Amounts \$1 and higher are to be paid such that the payment(s) will be received by the administrator on or before the 15th of the month following the end of the quarter. Amounts due to the ConnectME should be made payable to the ConnectME. Amounts due to the Maine TEAF should be made payable to the MTEAF. Payments may be made by check or electronic payment (ACH or EFT), initiated through your financial institution. To ensure proper credit of payments, place the company code on the check or electronic payment request.

If pre-authorized by the administrator to send your unsigned report via email, you may click on the button labeled "[Click here or manually submit xls file to efile@r-l-s-a.com](mailto:efile@r-l-s-a.com)". This will only work if you do not have your MS Excel macro security set to HIGH and upon opening the workbook, you did not choose to Disable Macros. Pre-authorized users can email the completed, unsigned MS Excel report to efile@r-l-s-a.com. If not authorized to efile, print and have a designated representative from the company or filing agency sign and date line 21.

Please do not send a report twice as a matter of practice. Duplicative reports slow down the process and may cause issues on the account, such as duplicative assessments being entered as due. Signed reports can be submitted via US mail; emailed in PDF, jpg or TIFF format; faxed or sent by courier.

Filing Revisions:

Revisions may be used for correction of revenues previously reported in error. If you need to change a previously filed report, complete a Carrier Revenue Report & Self Invoice and mark the square box indicating "This report replaces a previous submission for the same quarter". Please report the revenue and related information as it should have appeared. Do not report the differences.

Where to File:

Completed and signed reports can be faxed, emailed, mailed or sent by courier. Filers can also acquire approval to instead send electronic copies of their completed, but unsigned, reports after completion using Microsoft Excel. Only one filing method per report should be used.

If mailing your submission, send to:

Maine Funds
PO Box 62276
Baltimore, MD 21264-2276

If sending your submission by courier:

Maine Funds
M&T Bank Lockbox 62276
1800 Washington Blvd., 8th Floor
Baltimore, MD 21230
phone (410) 347-6245

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Questions:

If you have a question, need assistance acquiring or completing the report or for electronic (ACH or EFT) payment details, you may contact the administrator by email at msaltzer@r-l-s-a.com or 717-237-6748.