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May 8, 2014

VIA OVERNIGHT DELIVERY

Ms. Kristi Izzo
Secretary
State of New Jersey
Board of Public Utilities
44 South Clinton Avenue
9th Floor
Post Office Box 350
Trenton, New Jersey 08625-0350

Dear Secretary Izzo:

TT14050406

Enclosed for filing are an original and three copies of tariff pages that revise AT&T Corp.'s Tariff B.P.U.-N.J.-No. 5.

The following pages are included in this filing:

Tariff B.P.U. N.J. – No. 5
Section 2 – Pages 23 - 25

This filing adjusts language related to the calculation of VoIP access charges. This filing is being made to give customers advance notice of FCC mandated changes and allow for ample time to provide new VoIP factors.

The enclosed tariff pages have an effective date of May 12, 2014.

Acknowledgement and date of receipt of this filing are requested. A postage-paid, pre-addressed envelope is enclosed for this purpose.

Sincerely,

Tim O'Hara

Enclosures

cc: Stefanie Brand, Esq., Division of the Ratepayer Advocate

*CMS
Beslow
DAG
RPA
TELEC*

AT&T CORP.
J.M. SCHWEDER, PRESIDENT
ACCESS SERVICES AND NETWORK INTERCONNECTION SERVICES

ISSUED: MAY 9, 2014

EFFECTIVE: MAY 12, 2014

BY: LINDA GUAY-TARIFF ADMINISTRATOR
208 S. Akard Street, Dallas, TX 75202

B.P.U.- N.J. NO. 5

SECTION 2

2ND REVISED PAGE 23

CANCELS 1ST REVISED PAGE 23

2. GENERAL REGULATIONS

2.3. OBLIGATIONS OF THE CUSTOMER (continued)

2.3.10 Determination of Charges for Mixed Intrastate, Interstate
and/or Local Usage (continued)

Identification and Rating of VoIP-PSTN Traffic (continued)

(B) Rating of VoIP-PSTN Traffic *

The Relevant VoIP-PSTN Traffic terminating from, or
originating to the customer, or from the Company or other
provider and facility rate elements identified in
accordance with this tariff section will be billed at
rates equal to the Company's applicable tariffed
interstate switched access rates as specified at
<http://serviceguide.att.com/ABS/ext/TariffDetails.cfm> if
those interstate rates are lower than their respective New
Jersey state access rates (Access Services Tariff).
Conversely, if the New Jersey state access rates are
lower, then this traffic will be billed utilizing the
rates from the Access Services Tariff. Hereafter, these
billed rates will be referred to in this Tariff as the
relevant "VoIP Rates".

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* Section 2.3.10(B) describing the method of identifying and rating
originating VoIP minutes of use will become effective on July 1,
2014. The advanced filing of this tariff change prior to the July
1, 2014 effective date, is strictly for the benefit of our customers
in providing advanced notice of these FCC mandated changes and ample
time to submit their new VoIP factors.

(N)

(N)

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B.P.U.- N.J. NO. 5
SECTION 2
1ST REVISED PAGE 24
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2. GENERAL REGULATIONS

2.3. OBLIGATIONS OF THE CUSTOMER (continued)

2.3.10 Determination of Charges for Mixed Intrastate, Interstate
and/or Local Usage (continued)

Identification and Rating of VoIP-PSTN Traffic (continued)

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

The Company will determine the number of Relevant VoIP-PSTN Traffic originating MOU and originating facility rate elements, if applicable, to which VoIP rates will be applied under subsection (B), above, by applying the Percent VoIP Usage ("PVU") factor to the intrastate access originating MOU exchanged and facilities between the Company and the customer. The PVU factors will be derived and applied as follows:

- (1) The customer will calculate and furnish to the Company a factor (the "PVUC") on an ACNA basis which would aggregate traffic from all Carrier Identification Code s("CICs") or Operating Company Numbers ("OCNs") associated with the ACNA. This PVUC represents the percentage (whole number) of the originating intrastate access MOU that the customer receives from the Company end users in the state, which is sent from the Company that is terminated in IP format at the customer's end user. This PVUC shall be based on information such as the number of the customer's retail VoIP subscriptions in the state (e.g., as reported on FCC Form 477), traffic studies, actual call detail, or other relevant and verifiable information satisfactory to the Company.
- (2) The Company will calculate and periodically update a factor (the "PVUT") representing the percentage (whole number) of the total intrastate access MOU that the Company exchanges with the customer's end users in the state, which is received from the Customer and terminated in IP format at the end user. This PVUT shall be based on information such as the number of the customer's retail VoIP subscriptions in the state (e.g., as reported on FCC Form 477), traffic studies, actual call detail, or other relevant and verifiable information.

AT&T CORP.
J.M. SCHWEDER, PRESIDENT
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SECTION 2
1ST REVISED PAGE 25

2. GENERAL REGULATIONS

2.3. OBLIGATIONS OF THE CUSTOMER (continued)

2.3.10 Determination of Charges for Mixed Intrastate, Interstate
and/or Local Usage (continued)

Identification and Rating of VoIP-PSTN Traffic (continued)

(3) The Company will develop a Customer Percent VoIP
Usage ("PVU") factor combining the Customer's PVUC (T)
factor with the Company's PVUT factor.

a) The PVU calculation below is applied when the
Company does not bill based on actual call detail
records for the intrastate Company's IP traffic
at VoIP Rates.

$PVU = PVUC + [PVUT \times (1 - PVUC)]$ is applied to the
Company's end user's originating intrastate MOU (T)
and facility rate elements.

Example: The customer reported that their PVUC as 40%.
The Company's PVUT is 10%. This results in the following:
 $PVU = 40\% \text{ plus } (10\% \text{ times } (1 - 40\%)) = 46\%$
This means that 46% of the originating Intrastate MOU (T)
exchanged between the customer and the Company's end users
will be rated at VoIP Rates.

b) The PVU calculation below is applied when the
Company bills are based on the actual originating (T)
call detail records for the intrastate Company's
IP traffic at VoIP Rates.

The formula for usage will be as follows:

$PVU = PVUC \times (1 - PVUT)$ applied to the Company's
TDM end user's total terminating intrastate MOU.

$PVU = PVUC + [PVUT \times (1 - PVUC)]$ is applied to the
facility rate elements.

Example: The Company has identified that there was 10,500
originating Intrastate MOU that were identified exchanged (T)
between the Customer and the Company's IP end users. The
Customer reported that their PVUC as 40%. The Company's
PVUT is 10%. This results in the following:
 $PVU = 40\% \text{ times } (1 - 10\%) = 36\%$
This means that 36% of the originating Intrastate MOU (T)
exchanged between the Customer and the Company's TDM end
users will be rated at VoIP Rates and the terminating (T)
intrastate 10,500 MOU will also be rated at VoIP Rates.
For the facility rate elements the formula that is applied
to the intrastate dedicated facilities is as follows:
 $PVU = 40\% \text{ plus } (10\% \text{ times } (1 - 40\%)) = 46\%$
Therefore 46% of the Intrastate facilities will be rated
at VoIP Rates.