

**Before the
Federal Communications Commission
Washington, D.C. 20554**

In the Matter of)
)
Universal Service Contribution Methodology)
) WC Docket No. 06-122
Wireline Competition Bureau Seeks Comment on)
Proposed Changes to FCC Form 499-A,)
FCC Form 499-Q, and Accompanying Instructions)

COMMENTS OF SPRINT NEXTEL CORPORATION

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January 11, 2013

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EXECUTIVE SUMMARY

Sprint Nextel Corporation (“Sprint”) files these Comments in response to the Wireline Competition Bureau’s (“WCB” or “Bureau”) significant, new collections of information implemented through the proposed 499-A and 499-Q Forms (“Forms”) and the accompanying Instructions. The changes to the proposed Forms and Instructions implement costly changes without following the necessary procedural safeguards and are based upon substantively deficient reforms. As a result, the changes are unenforceable for two reasons.

First, the proposal to dramatically increase the burden of these Forms fails to follow the requirements of the Paperwork Reduction Act, 44 U.S.C. § 3501 *et seq.* (“PRA”). The proposed Forms are a prodigious new collection of information that significantly depart from the industry-wide practice of entity-level certification and instead effectively require circuit-by-circuit certifications in order to have a “reasonable expectation” that the reseller is contributing into the Fund¹ without offering justification, affording the opportunity for stakeholders to raise their many concerns, or obtaining approval from the Office of Management and Budget (“OMB”). Circuit-by-circuit tracking and corresponding certification would result in a significant new recordkeeping and reporting burden on all providers.

Second, the proposed Forms and accompanying Instructions should be rejected because they implement a flawed policy. Specifically, the proposed changes would implement inequitable and discriminatory USF contribution obligations on information services.

For these reasons Sprint requests that the Bureau halt the implementation of the proposed Forms and accompanying Instructions so that the Bureau can comply with the requirements of the PRA and correct the inappropriate substantive changes to the proposed Forms.

¹ See *Universal Service Contribution Methodology*, WC Docket No. 06-122, Order, FCC 12-134, at ¶ 3 (rel. Nov. 5, 2012) (“*Reseller Order*”).

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COMMENTS OF SPRINT NEXTEL CORPORATION

I. THE PROPOSED REVISIONS TO THE 499-A, 499-Q, AND THE ACCOMPANYING INSTRUCTIONS FAIL TO COMPLY WITH THE PAPERWORK REDUCTION ACT AND ARE THEREFORE UNENFORCEABLE.

A. The Proposed Changes Fail to Comply with Procedural Requirements of the PRA.

One of the primary purposes of the PRA is to minimize the paperwork burden resulting from the collection of information for the Federal Government. Under the PRA, an agency, before engaging in a “collection of information,” must provide a 60-day notice and comment period, estimate the burden of the proposed information collection, justify the need for the collection, and certify that the collection is necessary for the proper performance of agency functions.² If an agency fails to meet these requirements, it may not enforce “any penalty” against any person who fails to comply with the information-collection requirement.³

1. The Proposed Changes to the Forms and Accompanying Instructions Constitute “A Collection of Information” that Triggers the Safeguards of the PRA.

The PRA defines “collection of information” as “the obtaining, causing to be obtained, soliciting, or requiring the disclosure to third parties or the public, of facts or opinions by or for

² 44 U.S.C. § 3506(c).

³ 44 U.S.C. § 3512(a).

an agency” seeking answers to questions posed by the agency.⁴ The changes to the Forms and their accompanying Instructions mandate circuit-by-circuit certifications creating an entirely new and burdensome set of information that providers, including Sprint, must “obtain, solicit or disclose.”

Specifically, the proposed changes to the definition of reseller and the sample certification language on pages 22-25 of the Instructions for Form 499-A and pages 11-12 of the Instructions accompanying Form 499-Q result in a fundamental overhaul of how providers certify—from entity to circuit-by-circuit certification.⁵ The current 499-A Instructions require only that a reseller certify that “the company” makes direct USF contributions.⁶ However, the proposed certification language requires certification based on each circuit, a drastic change from the previously used broad entity-level certification.⁷ The new proposed sample certification language states:

⁴ 44 U.S.C. § 3502(3)(A); *see also* 5 C.F.R. § 1320.3(c) (defining “[c]ollection of information” to include “any requirement or request for persons to obtain, maintain, retain, report, or publicly disclose information”).

⁵ In practice, the Bureau’s new requirement to analyze and certify reseller status on a service-by-service level appears to require Sprint to undertake a circuit-by-circuit analysis in order to determine the Sprint services to which resold services are devoted. Sprint acquires access to transmission facilities from a number of different vendors, and Sprint integrates those circuits into a variety of different services. At any time, Sprint or a customer may shift the way a given circuit is used. If Sprint’s certifications are to indicate whether a vendor’s circuits are used for a service that generates USF-assessable revenue, Sprint must continuously track how each vendor’s individual circuits are being used at any given time.

⁶ *See* 2012 Instructions to the Telecommunications Reporting Worksheet Instructions, FCC Form 499-A, at 22, available at <http://transition.fcc.gov/Forms/Form499-A/499a-2012.pdf> (“*Form 499-A Instructions*”).

⁷ As discussed *infra* Section I.A.4, the last time the Bureau altered the certification language it submitted the change to OMB. Yet, the prior change to the certification language did not have the same fundamental and far-reaching effect of the proposed change. The Bureau received approval for a certification that required each reseller to certify only that it “contribute[d] directly to the federal universal support mechanisms,”

I certify under penalty of perjury that the company is purchasing service which is incorporated into the company's offerings. I also certify under penalty of perjury that either my company contributes directly to the federal universal support mechanisms for those offerings that incorporate *this wholesale service*, or that each entity to which the company, in turn, sells those offerings has provided the company with a certificate in the form specified by Commission rules.

Or

I certify under penalty of perjury that the company is purchasing service for [sic] which is incorporated into the company's offerings. I also certify under penalty of perjury that:

(check one)

_____The Company contributes directly to the federal universal service support mechanisms for those service offerings that *incorporate the wholesale service*, or if the company resells the service to another contributor, that the company has received a certification from each customer in a form specified by Commission rules that the customer will contribute directly based on revenues from each such service.

_____The Company contributes on [number] percent of the revenues for services that incorporate *the wholesale service*, or has received a certification from its customer stating that the customer will contribute directly based on revenues from *the service*. On the remaining [number] percent of the revenues of the service that incorporates *the wholesale service*, the company does not directly contribute, and it does not sell *that service* to another contributor.⁸

The changes to the certification language in the Instructions result in a change from entity-level certification to a circuit-by-circuit certification requirement.

or is a 499 filer and contributor. See Instructions, Telecommunications Reporting Worksheet, FCC Form 499-A (2007), at 19, available at <http://transition.fcc.gov/Forms/Form499-A/499a-2007.pdf> ("2007 Form 499-A Instructions").

⁸ See *Wireline Competition Bureau Seeks Comment on Proposed Changes to FCC Form 499-A, FCC Form 499-Q, and Accompanying Instructions*, WC Docket No. 06-122, Public Notice, DA 12-1872 at PN Attachment 2 at 24 (rel. Nov. 23, 2012) (emphasis added) ("*Attachment 2 to Proposed Instructions*").

The Bureau has never before required circuit-by-circuit certification⁹ and, prior to the *Reseller Order*,¹⁰ never mandated such a taxing collection of information. The Federal Communications Commission (“Commission”) itself has recognized this collection of information will require changes to existing policies and procedures: “[b]oth wholesale providers and their customers may need time to make changes to their internal policies and procedures, as well as to their existing contracts, to ensure compliance with the Commission’s reseller requirements...”¹¹

2. The Bureau Violated the Procedural Safeguards Required by the PRA Before Submitting an Estimate to the OMB.

“An agency shall not conduct or sponsor the collection of information unless” it follows the procedural safeguards of the Paperwork Reduction Act’s § 3506(c). In particular, the Bureau must publish notice of the action and allow time for comment.¹² Then the Bureau must evaluate those comments and submit its request to OMB for review and approval, and publish in the Federal Register a notice that states that the request has been submitted to the OMB and requests public comments.¹³ OMB would then provide at least 30 days for public comment prior to making a decision.¹⁴ “Before approving a proposed collection of information, the Director [of OMB] shall determine whether the collection of information by the agency is necessary for the

⁹ *Ex Parte Letter of Sprint Nextel Corp. to Marlene H. Dortch, Secretary, FCC*, WCB Docket No. 06-122, at 1 (Aug. 29, 2012) (“*Sprint Ex Parte Letter*”).

¹⁰ *See Universal Contribution Methodology*, WC Docket No. 06-122, Order, FCC 12-134, at ¶ 51 (rel. Nov. 5, 2012) (“*Reseller Order*”).

¹¹ *Id.* at ¶ 41. Given the Commission’s recognition of changes providers must implement, Sprint requests, without waiving its argument under the PRA, that the Bureau delay implementation of the changes to the Forms and Instructions until 2014.

¹² 44 U.S.C. 3506(c).

¹³ 44 U.S.C. §§3506(c)(1), 3507(a)(B).

¹⁴ 44 U.S.C. § 3507(b).

proper performance of the functions of the agency, including whether the information shall have practical utility.”¹⁵ If approved, OMB issues a control number that must be displayed on the collection of information.¹⁶ Here, none of this occurred.

The Bureau has failed to comply with the PRA requirement that the implementation of a new information collection be preceded by a 60-day notice and comment period.¹⁷ A notice and comment period on the proposed changes underlying the Instruction and Form changes gives interested stakeholders the ability to advise the Bureau—and, ultimately, OMB—on the true costs of the proposed changes from the perspective of those who will actually bear the burden of such changes. Critically, the notice and comment period gives the Bureau the opportunity to “evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility.”¹⁸ Not only has the Bureau failed to do such an evaluation, had the Bureau done so it likely would have concluded that the new information collection lacks practical utility and is unnecessary for the Bureau’s proper performance. By failing to comply with the PRA, the Bureau failed to consider whether circuit-by-circuit certification would have the “practical utility” required by the PRA.

The Bureau also failed to justify the need for the new information collection. The Bureau’s proposed changes to the Forms and the accompanying Instructions significantly increase the collection burden on providers, but the Bureau offers no justification for the new recordkeeping requirement. In withholding any justification from the public record, the Bureau

¹⁵ 44 U.S.C. § 3508.

¹⁶ 44 U.S.C. § 3507(a)(2) and (3).

¹⁷ 44 U.S.C § 3506(c)(2)(A).

¹⁸ 44 U.S.C § 3506(c)(2)(A)(i).

denies carriers any effective means to comment on whatever justification there may be, point out faulty assumptions or reasoning, and suggest more efficient and less burdensome alternatives.

The Bureau is also required to estimate the burden the proposed changes would inflict on carriers, but failed to do that, too.¹⁹ Instead of soliciting information that would allow it to estimate the time burden the proposed changes to the 499 Forms impose on providers, the Bureau neglected to even consider this requirement of the PRA.²⁰

3. The Purported Burden Estimates in the Bureau's Request for Comment on the Form Changes Do Not Fulfill the Bureau's PRA Obligations.

The purported burden estimates contained in the Bureau's request for comment on the new form requirements are so unrealistic that they do not provide a basis on which to comment constructively.²¹ The Bureau's estimates, without offering a basis or explanation, the burden to respond to the revised 499-A Form at 13.5 hours and at 10 hours to respond to the 499-Q Form. In Sprint's experience, these estimates are so distant from actual employee-hours as to cast doubt on what the Bureau envisions is required by its proposed changes.²² In fact, these numbers are significantly lower than the actual burden with the *current* forms. As discussed below, *see* Declaration by Karine Hellwig at Section I.B., they significantly understate the burden the current Forms require and completely ignore the increased burden the circuit-by-circuit proposal would require. More than that, the burden estimates fail to even contemplate the separate burden of developing system changes providers will be forced to implement in order to comply with the

¹⁹ 44 U.S.C. § 3506(c)(1)(A)(iv).

²⁰ Because the Bureau failed to comply with the above-stated requirements, it is impossible for the Bureau to provide the OMB with a reasonable estimate of the new burden, as required under the PRA. *See* 44 U.S.C. 3507(c).

²¹ *See Wireline Competition Bureau Seeks Comment on Proposed Changes to FCC Form 499-A, FCC Form 499-Q, and Accompanying Instructions*, WC Docket No. 06-122, Public Notice, DA 12-1872 at PN Attachments 2 & 4 (rel. Nov. 23, 2012).

²² *Id.* at 1.

proposed Forms. The Bureau fails to square these estimates with the Commission's own recognition that it will take considerable changes for providers to comply.²³

The Commission had the opportunity to seek comment on the burden that circuit-by-circuit certification would impose when it mandated such certification in the *Reseller Order*.²⁴ It did not. Compliance with the PRA would allow providers and other interested parties the opportunity to present an accurate portrayal of the true costs of the new information collections and let the Bureau justify the need for such costs. This proceeding does not give parties the adequate notice and time to consider all of the burdensome ramifications of circuit-by-circuit certification, depriving Sprint and other carriers of protections specifically mandated by Congress.

4. The Bureau in the Past Has Submitted Increased Recordkeeping Requirements Arising From Substantive Form 499 Changes to OMB for PRA Approval.

In comparison, the Bureau has submitted similar changes to the 499 Forms and Instructions to OMB for PRA compliance. In particular, the Bureau's 2006 changes to the 499 Forms—including the existing entity-based certification language—were submitted to OMB for approval.²⁵ In 2007, when the Bureau last made substantive modifications to the certification requirements, the Bureau received approval for a certification that required each reseller to certify only that it “contributes directly to the federal universal support mechanisms,” or is a 499 filer and contributor.²⁶ The Bureau recognized the need for PRA compliance with the

²³ *Reseller Order* at ¶ 41.

²⁴ *Id.* at ¶ 51.

²⁵ *See 2007 Form 499-A Instructions*.

²⁶ *Id.* at 19.

certification changes—changes which did not introduce the significant complexity that will accompany circuit-by-circuit certification.

As with the 2006 modifications, the OMB should review the Bureau’s new collection requirements and its justification for imposing the new burdens.²⁷

B. The Proposed Revisions Implement Major Changes that Result in Major Paperwork Burdens Which Cannot be Justified Under the PRA.

If the Bureau had properly followed the procedural safeguards of the PRA, it would be well aware of the true burden its new collection imposes, and it would be presented with a record that demonstrates that the burden is unjustifiable under PRA standards. In order to comply with the proposed Forms, underlying providers will be forced to implement a dramatically more intensive process to allow them to certify to the Commission that *each* circuit at issue will be resold as a telecommunications service. Rather than allowing providers to rely on resellers to comply with the Commission’s rules, the new Forms will force providers to collect an exponentially greater amount of data from resellers certifying each circuit. Similarly, customers of the underlying provider that resell circuits will be forced to submit individual circuit-by-circuit certification forms where before there generally would have been only one certification for the entity.

Additionally, customers must devise a system to inform underlying carriers of any changes to the circuit’s use that could negate the previous certification—and then inform the underlying carrier of any subsequent change. Wholesale providers will need to implement a

²⁷ See FCC Supporting Statement, Dec. 18, 2006, available at <http://www.reginfo.gov/public/do/DownloadDocument?documentID=12154&version=1>. Of course, the 2006 Supporting Statement for the new Form 499-A provided OMB with no estimate of the burden of imposing service-by-service certification, nor any justification for such a burden, but instead obtained OMB approval strictly on the basis of the former entity-based requirement.

system capable of logging the certifications for each circuit and flexible enough to accommodate the ever-fluctuating uses of each circuit.²⁸

Sprint is both a provider of reseller services and a customer of resellers. As a result, Sprint will bear the costs of establishing a system capable of complying with the burdens the proposed Forms placed on both market segments. The process will be extremely time consuming and expensive for Sprint to implement. To ensure compliance it will need to make substantial changes to collect the proposed information. While Sprint is unable, at this time, to fully estimate the steps it must take in order to comply, it has identified the following: First, Sprint will need to create new certification forms to provide to resellers, as well as internal practices and procedures to ensure compliance with the new certification requirements.²⁹ Second, Sprint will need to allocate significantly more resources in order to respond to certification requests from wholesale providers. Third, a software system capable of tracking individual circuits will need to be designed and built. This software development project is sufficiently large that Sprint is still in the process of defining its scope and has not yet determined the cost of developing the required software in time to comply with the Bureau's new certification requirements.

The Bureau's failure to afford the public time or an adequate basis to estimate the burden of the changes proposed to the Forms 499 is compounded by the fact that its time estimates for the current 499-A and 499-Q Forms are so sorely understated. As demonstrated by the Affidavit

²⁸ In compliance with Commission precedent, Sprint will certify any circuit that is used in whole or in part for a telecommunications service as one on which Sprint contributes and for which an underlying provider should not apply a USF charge. *See Reseller Order* at ¶ 34 n.98.

attached to these comments, the actual amount of time to complete the Forms is nowhere near the low estimates the Bureau provides, even under the current entity-based system.

In reality, Sprint currently must spend nearly *twice* the estimated amount of time in order to respond to Form 499-A and nearly *ten* times the estimate in order to respond to quarterly Form 499-Q.³⁰ The current response burden estimate for Form 499-A is 13.5 hours and for Form 499-Q is 10 hours.³¹ In actuality, responding to Forms 499-A and 499-Q take considerably more time for Sprint due to the complex estimates and calculations Sprint must make in order to certify. Sprint estimates that it takes a team of Sprint employees approximately 24 hours to respond to Form 499-A for its wireline services alone³² and approximately 96 hours to respond to Form 499-Q for wireline services each quarter.³³ Any additional complexity that the proposed Forms require will likely increase the discrepancy between the estimates on the Forms and the reality of compliance.

II. THE BUREAU SHOULD NOT USE THE FORMS AND INSTRUCTIONS TO IMPLEMENT FLAWED USF CONTRIBUTION REQUIREMENTS.

The proposed changes to the Forms and Instructions should be rejected as implementing flawed policy choices by the Commission. Critically, the proposed Instructions' definition of "reseller" requires inequitable and discriminatory USF contributions on information services.

The Bureau should therefore halt the implementation of the proposed Forms.

³⁰ See *Karine Hellwig Declaration* at 2, attached as Exhibit 1 ("*Hellwig Declaration*").

³¹ See *Form 499-A Instructions* at 1; Instructions to the Telecommunications Reporting Worksheet, FCC Form 499-Q (2012), at 1, available at http://www.usac.org/_res/documents/cont/pdf/forms/form-499Q-fy2012-instructions.pdf.

³² Unlike the Bureau's estimates on the 499-A and 499-Q Forms, Sprint's estimate excludes its wireless services, thus making its estimates significantly lower than if it included all of the entities that the Bureau's estimate includes. Sprint's *current* estimates do not include the increased burden circuit-by-circuit certification will impose.

³³ See *Hellwig Declaration* at 2.

Second, the proposed Instructions could be read to impermissibly treat the access component of integrated wireline broadband Internet access service as the provisioning of “telecommunications services,” directly conflicting with Commission precedent. The Bureau should therefore adopt these proposed changes only if it also clarifies that they do not call into question the long-standing exemption of broadband Internet access from USF contribution obligations.

A. *The Proposed Instructions Impermissibly Redefine “Reseller” so as to Require Contribution on Information Services in a Discriminatory Manner.*

The proposed Forms and Instructions implement the Commission’s recent *Reseller Order* and should be rejected, just as the Commission should stay and reconsider that *Order*. As Sprint has explained, the *Reseller Order* contradicts the Commission’s long-standing policy against assessing the telecommunications portion of information services.³⁴ Further, the *Reseller Order* requires indirect USF contributions on the telecommunications component of an array of information services that rely on leased transmission facilities, but only where those facilities are obtained through resale and not when provided by a vertically integrated provider. The Communications Act forbids inequitable and discriminatory contribution requirements like those imposed by the *Reseller Order* and implemented by the Forms and Instructions.³⁵ Information-service providers that purchase the transmission components of an information service will impermissibly be forced to contribute to the USF on the transmission component of those services while vertically integrated providers are held exempt—a result that both Congress and

³⁴ See *Comments of Sprint Nextel Corp.* at 7, WC Docket No. 06-122 (filed Jan. 9, 2013) (“*Sprint’s TelePacific Comments*”).

³⁵ See 47 U.S.C. § 254(b)(4).

the Commission have long sought to avoid. As detailed extensively in Sprint's recently-filed comments, this obligation is both bad law and bad policy.³⁶

Freed from USF contribution obligations on the transmission inputs of their services, vertically integrated information-service providers could easily price resellers out of the market. At USF rates of 16.1% (and 17.4% as recently as last quarter), vertically integrated providers will see enormous cost savings.³⁷ Resellers, meanwhile, may be forced out of the market as they will be unable to compete with wholesalers that enjoy this advantage. Consumers will ultimately bear this harm, as they will no longer benefit from resale-driven competition in the information-services market. The Bureau should not implement this flawed public policy, and the Commission should instead reconsider its *Reseller Order* and leave the Instructions' existing definition of reseller unchanged.

B. The Bureau Should Confirm that the Proposed Instructions Do Not Treat the Integrated Transmission Component of Wireline Broadband Internet Access Service as the Provisioning of "Telecommunications Services."

To the extent that the Bureau expects that the proposed Instructions should be read as requiring USF contribution on the transmission component of integrated wireline broadband access service, the proposed Instructions contradict Commission precedent. The transmission component of wireline broadband Internet access is not a segregable component of providing that integrated service and is not USF assessable. Any reading of the Instructions that could impermissibly suggest as much contradicts the Commission's *Wireline Broadband Order*.³⁸

³⁶ See *Sprint's TelePacific Comments* at 7.

³⁷ See Proposed Fourth Quarter 2012 Universal Service Contribution Factor, CC Docket No. 96-45, DA 12-1484 (rel. Sept. 12, 2012).

³⁸ *Appropriate Framework for Broadband Access to the Internet over Wireline Facilities*, Report and Order and Notice of Proposed Rulemaking, 20 FCC Rcd. 14853, 14910-11 ¶ 104 (2005) ("*Wireline Broadband Order*").

In the *Wireline Broadband Internet Access Order*, the Commission found that “the transmission capability” of wireline broadband Internet access “is part and parcel of, and integral to, the Internet access service capabilities.”³⁹ Broadband Internet access service is therefore not subject to USF assessment. Accordingly, the Commission concluded “that wireline broadband Internet access service does not include the provision of a telecommunications service to the end user irrespective of how the service provider may decide to offer the transmission component to other service providers.”⁴⁰ The Commission also specifically “reject[ed] arguments that companies using their own facilities to provide wireline broadband Internet access service simultaneously provide a telecommunications service to their end user wireline broadband Internet access customers.”⁴¹ Thus, broadband Internet access service provided to its customers should be treated similarly and considered an integrated whole that does not include separate, assessable “telecommunications.”

However, the proposed Instructions could impermissibly be read as requiring contribution on the transmission component of integrated wireline broadband Internet access service. The proposed Instructions to Form 499-A state “Line 406 should include revenues from the transmission component of wireline broadband Internet access service...”⁴² The proposed Instructions do not carefully distinguish the provisioning of integrated wireline broadband Internet access service, for which contribution is not required, from the underlying transmission purchased from local exchange carriers, a standalone transmission component requiring contribution. Exacerbating this problem, the proposed Instructions cite to paragraphs of the

³⁹ *Id.* at 14911 ¶ 104.

⁴⁰ *Id.*

⁴¹ *Id.* at ¶ 105.

⁴² *See Attachment 2 to Proposed Instructions* at 17.

EXHIBIT 1

Declaration of Karine M. Hellwig:

1. I currently work for Sprint Nextel Corporation (“Sprint”) as Internal Controls/Compliance Manager. Prior to December 15, 2012, I worked for Sprint as Manager – Sprint Nextel Regulatory Reporting. Among other tasks, the Regulatory Reporting team prepares FCC Forms 499-A and 499-Q. As such, I am familiar with the process by which Sprint prepares its FCC Forms 499-A and 499-Q.

2. One member of the Regulatory Reporting team, Al Clark, is primarily responsible for preparing Sprint’s FCC Forms 499-A and 499-Q for Sprint’s wireline entities. Mr. Clark, an Accountant II within Regulatory Reporting, completes the preparation and variance analysis steps of the two wireline reporting entities. I consulted with Mr. Clark to determine the tasks he usually undertakes to prepare Sprint’s filings using the current Forms. All of the tasks listed below are necessary to complete the Forms, but some of the tasks also serve other functions at Sprint. I also asked for his best estimate of the average time it takes to complete those tasks.

3. Mr. Clark usually undertakes the following tasks to prepare FCC Forms 499-Q and Form 499-A:

- Obtain source information (Revenue by State Database, Bad Debt by segment, Federal Universal Service Fund (“FUSF”) rate, FUSF payments, forecast data)
- Process Wireline Revenue Access Database to get quarterly data which categorizes revenue between assessable and non-assessable as well as between jurisdictions (total, interstate and international)
- Process Wireline Revenue excel worksheet
- Process Forecast excel worksheet
- Process Analysis by Category excel worksheet

- Process Wireline Revenue Access Database to get variance data
- Process Variance excel worksheet

4. It takes Mr. Clark ninety-six (96) hours to prepare two Form 499-Qs each quarter and twenty-four (24) hours to prepare two Form 499-As for the wireline entities.

5. After the above preparation efforts are completed by Mr. Clark, I review the completed Forms and then conduct a review with Jay M. Franklin, Assistant Controller. This review concludes with getting the necessary Officer signature on all the Forms.

6. Finally, the signed Forms are sent via FedEx to USAC.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 1/10/2013


Karine M. Hellwig