



NETWORK ENHANCED TELECOM, LLP
Regulatory Timetable

FUNCTION	ENTITIES ON WHICH FILED	DESCRIPTION	CYCLE	DEADLINE
STATE FILINGS:				
ANNUAL REPORTS	All entities which have a CPCN and/or SOS Registration	Usually just Ownership and Contact Information, but reporting requirements will vary by state	Annually	Various
REVENUE & TRAFFIC REPORTS	All entities which have a CPCN and/or SOS Registration	Reporting requirements to maintain state certifications and registrations, and to report revenue for state contribution requirements	Varies by State	Various
SALES TAX EXEMPTION FORM	All Telecommunications Carriers	A customer must complete this form at the time the contract is signed in order to not be billed sales tax	One time	Before the start of traffic with NetworkIP
REVIEW OF PREPAID CALLING CARD REQUIREMENTS BY STATE		To ensure no changes have taken place which affect reporting or marketing requirements	Suggest Annual Review	None
REVIEW OF SALES TAX RULES BY STATE		To ensure no changes have taken place which affect state reporting, collection and/or remittance of Sales Tax (ie POSA, Recharges, etc)	Suggest Annual Review	None
FEDERAL FILINGS:				
499-Q	All Telecommunications Carriers	Report of historical revenue from the prior quarter and projected revenue for the next quarter for USF contribution purposes	Quarterly	Due 1st of Feb, May , August & November
Revised 499-Qs	All Telecommunications Carriers	File revised 499-Q if revenue projections significantly increase or decrease. Revisions are not allowed after the 45 day deadline.	Post Quarter	45 days after the original 499-Q filing deadline.
499-A	All Telecommunications Carriers	Report of all revenue from the prior calendar year; used as a true-up for USF contributions based on the Form 499-Q; revenue reported on the 499-A is also used to calculate contributions for NANPA, TRS, LNP, FCC Regulatory Fees. Even De Minimis companies must file.	Annually	April 1st
FCC Certification (Prepaid Calling Card Provider - PCCP)	Prepaid Calling Card Providers Only	PCCPs must file a certification with the FCC stating that the company is in compliance with PIU and USF reporting requirements. This certification must also include the percentage of interstate, intrastate and international minutes for the reporting period, as well as the percentages of interstate and international prepaid calling card service revenues	Quarterly	Due at the end of each calendar quarter (March 31st, June 30th, Sept 30th, Dec 31st)



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FEDERAL FILINGS:				
PIU Reports	Prepaid Calling Card Providers Only	FCC requires prepaid providers to submit state by state reports of interstate usage percentages to underlying carriers each quarter. NetworkIP does not require this from its customers, but customers with other underlying carriers should ensure that this report is submitted to those carriers. Customers must certify to be in compliance with this reporting requirement as part of the FCC Certification requirement.	Quarterly	Due 45th day of each quarter (Feb 14th, May 15th, Aug 14th and Nov 14th)
CALEA	All Telecommunications Carriers	All telecommunications carriers, must file a CALEA SSI Plan before start of service. The SSI Plan describes the company's CALEA policies and procedures, and also provides the FCC with a designated CALEA contact.	Prior to start of service AND as needed to update contact information and policies	Prior to start of service AND as needed to update contact information and policies
CPNI	All Telecommunications Carriers	Telecommunications carriers must file an annual Customer Proprietary Network Information certification and accompanying compliance policy statement, including an explanation of any actions taken against data brokers and a summary of all customer complaints regarding CPNI.	Annually	March 1st
International Traffic Report	All Telecommunications Carriers	Used by FCC for trending purposes; report captures domestic calls terminating internationally in various ways; numbers pulled from Odessi	Annually	July 31st
Rate Integration	All Telecommunications Carriers	Telecommunications carriers providing domestic, interstate, interexchange services must file a certification that they comply with the FCC's policies regarding rate integration and geographic rate averaging.	Annually	May 1st
43.21c	All Telecommunications Carriers	Companies with gross annual revenue greater than \$142,000,000 (adjusted annually), must file an additional revenue report.	Annually	April 1st
USF Certification	All Telecommunications Carriers	The FCC requires NetworkIP to obtain an updated form from customers on an annual basis based on the filer's current USF Contribution status. NetworkIP requires that this form be completed by 1/1 of each year	Annually or at any time that status changes	January 1st or at date of change of status
Form 477	Broadband, interconnected VoIP, Local Exchange and Wireless Providers only	For Broadband, interconnected VoIP, Local Exchange and Wireless Providers only	Semi-annual	March 1st and September 1st
ACCOUNTING FOR SUBSEQUENT BILLINGS BASED ON 499 REPORTING				
Federal USF (billed by USAC)		USAC Bills monthly based on 499-Q Projections; After the 499-A is filed, USAC will bill a true-up and might bill/credit it out over 3 months along with the normal monthly billing based on projections.	Monthly	Due on 15th of month following invoice month
TRS (billed by NECA)		NECA bills annually based on 499-A filing for previous year for TRS (Telephone Relay Service) contributions	Invoiced Annually; Billed Monthly	Due as noted on invoice (June/July Time Frame)



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ACCOUNTING FOR SUBSEQUENT BILLINGS BASED ON 499 REPORTING				
Form 159W -FCC Regulatory Fee		Customers subject to the fee are responsible for submitting fee information on FCC website and submitting form 159 with payment to FCC by the deadline. Essentially all telecommunications providers (including prepaid calling card providers) are subject to FCC Regulatory Fees.	Annually	Generally due in September but deadline is adjusted and posted as public notice annually by FCC
LNP/SOW (billed by NEUSTAR)		Neustar bills monthly based on Regions reported on 499-A filing for previous year. Telecommunications providers are billed for contributions based upon their percentage of revenue generated in each region. LNP/SOW contributions will vary according to the actual funding requirements by month and region.	Billed Monthly, contribution factor adjusted Annually	Due as noted on invoice
NANP (billed by Welch LLP)		Welch LLP bills annually based on revenue reported on 499-A filing for previous year for NANP (North American Numbering Plan) contributions	Annually	Due as noted on invoice (usually in June - July)
Update USF Calculations for change in Contribution Factors		FCC/USAC issues quarterly contribution factors for USF contributions; companies that bill USF to customers will need to adjust the applicable billing rate	Quarterly	
SPECIAL EVENTS:				
Regulatory Audits		Various Federal Agencies have the right to audit records/filings at any time and customers always need to be prepared and make sure they keep all documentation, filings, etc up to date. Customers should ensure that records are maintained for at least the minimum required period of time, which is generally at least 5 years (but may vary)	as required	as defined by Agency
Legal Enforcement for non-compliance		If companies receive letters of inquiry, requests for compliance information or other notices of an investigation from a regulatory agency, prompt responses should be provided. It is recommended that you consult an attorney if you are subject to any enforcement investigation or receive a request for information.	as events occur	as defined by Agency
POLITICAL INVOLVEMENT				
Stay abreast of announcements, rules and orders from State Attorney Generals on PPD Calling Card Issues				as needed
Comments/Input with Regulatory Coalitions				as needed