

PUBLIC UTILITIES COMMISSION

- A. Application by Guyana Telephone and Telegraph Company Ltd. (the Utility) for approval to implement a rate increase for the recovery of uncollected revenues in respect of telephone calls to Antigua, Canada, the United Kingdom and the U.S.A.
- B. Verification of rates for 83 destinations in respect of Guyana Telephone and Telegraph Company's (the Utility's) application dated 15th April, 1991 and as amended by a letter dated 3rd May, 1991 for rate increases.

DECISION RE (A)

Application by Guyana Telephone and Telegraph Company Ltd. (the Utility) for approval to implement a rate increase for the recovery of uncollected revenues in respect of telephone calls to Antigua, Canada, the United Kingdom and the U.S.A.

INTRODUCTION

The Utility in an application dated 15th April, 1991 as amended by letter dated 3rd May, 1991 requested permission to increase the rates charged for telephone calls to 87 destinations including Antigua, Canada, the United Kingdom and the U.S.A.

Hearings were held in 1991 in respect of the application culminating in a decision of November 12, 1991 approving upward adjustments for four countries namely Antigua, Canada, the United Kingdom and the U.S.A. as these were the only countries with regard to which the Commission accepted the accounting rates. The increased rates were to have come into effect on May 20, 1991 but the date of implementation was January 1, 1992 following final determination by the Commission. The arrears represent the difference between what the Utility would have been entitled to collect, if the rates had been in effect from May 20, 1991 and what the Utility would have been entitled to collect on the basis of the unadjusted rates. Provision for recovering the arrears is made under section 46(1) of the PUC Act.

On page 15 of its Supplemental Decision dated December 23, 1991 the Public Utilities Commission set out the basis under which the quantum of the arrears should be computed but action was not taken by the company to satisfy the Commission with regard to the correctness of the computation of the quantum of arrears. The matter therefore fell into abeyance.

In a letter dated August 20, 1993, GT&T submitted proposals for recovery of the outstanding arrears. In order to resolve the matter a hearing was held to fix temporary surcharges for telephone calls made to the four countries, pending final determination by the Commission.

At the hearing held on December 15 to consider the matter it was clear from the comments and responses that much work was yet to be done before the Commission could be in a position to make a final determination but that the information submitted by the Utility along with the comments and explanations by its representatives, as well as by the Commission's Consultants provided a reasonable basis for establishing temporary surcharges.

Accordingly temporary surcharges were approved as set out inter alia at column (iii) of Appendix 1 attached with effect from January 1, 1994 with the provision that the new rates could cease to have effect from such date as the Commission may decide and be replaced by the rates finally determined.

In addition work on the computation of the quantum of arrears continued with reports being submitted by the Consultants from time to time on the status of their investigations. Eventually the stage was reached where it was determined by the Commission that reasonably adequate information had been supplied and that a hearing should be held to finalize the matter.

HEARINGS

In keeping with a Notice of Public Hearing issued on 14th September, 1994 hearings were held on Tuesday 27th September and Thursday 29th September, 1994 at Bidco Training Centre, on Monday 10th October at the Georgetown Club and Monday 24th October, 1994 at Bidco Training Centre. The purpose of this section of the hearings was to determine the total amount in arrears to be recovered by the Utility and to fix the surcharges for telephone calls made to the four countries.

PARTIES PRESENT

GT&T was represented by:

Mr Clarence Hordatt	-	General Manager
Mr Godfrey Statia	-	Treasurer
Mr Joseph Sanders	-	Counsel
Mr Sonita Jagan	-	Chief Financial Officer
Mr Lawrence Fucella	-	Director, Special Projects

Guyana Consumers' Advisory Bureau was represented by:

Ms Eileen Cox	-	Director
Ms Sheila Holder		
Mr Dennison Smith		

Mr Peter Britton, Counsel, was in attendance on behalf of the Public Utilities Commission.

EVIDENCE

The evidence considered at the hearings was as follows:

1. Report dated 10th May, 1991 by Lynch Associates Limited entitled "Report on the Computation of the Surcharges to recover the arrears of revenue for May 20 - December 31, 1991."

4.

2. Report dated May 20, 1994 by Lynch Associates Limited entitled "Technical Report - Verification of Billed Minutes May 20 - December 31, 1991."
3. Letters dated September 23 and September 28 from GT&T to Mr Kenneth Naraine, Secretary, Public Utilities Commission both entitled "Verification of arrears of revenue to be collected for the period May 20, 1991 to December 31, 1991 in respect of Antigua, Canada, the U.K and the U.S.A."
4. Note dated October 9, 1994 by Lynch Associates Limited entitled "Review of unmatched minutes May - December, 1991."
5. Memorandum dated September 9, 1994 by the Consumers Advisory Bureau entitled "Submission on behalf of the Consumers Advisory Bureau to the Public Utilities Commission."

With regard to the quantum of arrears there were two matters which needed resolution namely:

- a) the quantum of unmatched minutes and
- b) the quantum of GT&T's call minutes.

With regard to (a) the Consultants were of the view that because of the procedures used by the company in 1991 there was some degree of double counting.

It was further reported that because of a new billing system now in place the amount of unmatched calls had been reduced to acceptable levels.

The Utility disagreed with the Consultants' view that there was double counting in 1991 but did not produce convincing arguments or evidence to the contrary.

With regard to (b) again the figures arrived at by the Consultants did not agree with the Utility's figures. However the Utility stated that, notwithstanding this disagreement they were prepared to accept the Consultants' figures.

One other aspect of the matter touched on was whether the Utility's call minutes should be included as part of the arrears of revenue, but the Utility stated that they had no objection to the minutes being excluded once they were also excluded in the computation of the total arrears collected in respect of payments made as well as from the minutes projected over the 30 months recovery period.

In addition to the evidence directly dealt with by the Commission at the current hearings, the Utility, in keeping with the Commission's order dated November 12, 1991 and in accordance with letters from the Commission's Secretary dated February 21, 1992 and November 30, 1993 had submitted information on the amount of arrears from its telephone customers for calls made to the four countries as well as to actual revenues received for the period January 1992 to October 1993 and monthly revenue projections for the period January 1, 1994 to June 30, 1996. The submissions also included proposals for temporary surcharges to enable the Utility to recover the uncollected revenues over a period not less than 30 months.

The Commission engaged Lynch Associates as Consultants to carry out in depth checks and analysis of all the information provided by GT&T and to report thereon. The reports of the Consultants, as indicated above were made available to the representatives of the Consumers and the Utility.

The Commission carefully evaluated and considered the information submitted by the Utility together with the comments and explanations by its representatives as well as the representations made by the Consumers Advisory Bureau both written and oral and the information and recommendations of the Consultants as contained in their reports and oral evidence before the Commission. The Commission held that a reasonable basis had been provided by the foregoing for establishing the surcharges and decided that surcharges as set out at Column II of Appendix I would be adequate for the recovery of the outstanding arrears. As previously stated the Commission had approved, with effect from 1st January, 1994 temporary surcharges and as a result arrears adjusted by excluding amounts related to the Utility's call minutes amounting to \$87,668,785 had been recovered as at September, 1994.

Appendix 1(b) shows the four destinations, the total of uncollected revenues, the amount already recovered and the balance to be recovered.

The Commission in its initial decision dated 20th November, 1991 had agreed that the recovery would be made over a period of not less than thirty months. Accordingly since nine full months have already elapsed the balance outstanding should be recovered by a date not earlier than June 30, 1996.

In arriving at these surcharges the projected traffic minutes for the remainder of the 30 - month recovery period (October 1994 to June 1996) have been revised on the basis of the increased growth reflected in the actual traffic minutes for the period January to September 1994.

The revised projection has resulted in the increased projected traffic minutes - from 19,061,097 to 26,122,957 - as seen in Appendix 1(a). These projected traffic minutes are used to calculate the revised surcharge as detailed in Appendices 1(b) and (c) attached.

Based on the above revised surcharges, the new temporary collection charges are shown in column (vi) of Appendix I. Due to a substantial reduction in the surcharges, the collection charges for Canada, U.K. and Antigua have gone

down. The collection charge for U.S.A. has gone up marginally by 19 cents per minute.

X There is one remaining aspect of this matter which needs to be mentioned. During the hearing on December 15, 1993, representatives of GT&T had drawn attention to the fact that the conversion rate for the SDR, on the basis of which, the collection charges for Canada and the United Kingdom were adjusted, was not correct. The Commission agreed that the correct rate was US\$1.39256 to one SDR, and not US\$1.27981 to one SDR, on which its earlier decision was based. The collection charge for calls to the two countries concerned were therefore adjusted accordingly, with effect from May 20, 1991 to 31st December 1994 and this adjustment was reflected in the uncollected revenue in respect of calls to the four countries. The temporary rate increases originally proposed by the utility were also adjusted to reflect the correction of the conversion rate of the SDR. Uncollected revenues in respect of the period 1st January 1992 to 31st December 1993 are still to be collected and the Utility has stated that they propose to submit the relevant information for computation of these arrears at the same time as information for the computation of the arrears for the 83 countries is submitted.

ORDER

Accordingly, the Commission orders as follows:

- (a) The Utility is hereby authorised to implement, with effect from November 8, 1994, temporary rate increases or surcharges in respect of telephone calls to Antigua, Canada, the United Kingdom and the USA, as set out in Column (v) of Appendix I to enable it to finalize recovery of uncollected revenues, consequent upon the implementation of rate adjustments, pursuant to the Commission's Order, dated November 12, 1991.
- (b) These temporary rate increases shall remain in effect for a period not earlier than 30th June 1996 unless the Commission determines after periodic reviews that the rate of surcharge would result in full collection of uncollected revenues before that date in which case the surcharges shall be reduced accordingly. The surcharges shall cease on the date being on or later than June 30, 1996 on which the total uncollected revenues of \$313,288,483.00 are

collected and with effect from that date the Utility shall charge the rate as set out at column II of Appendix I, i.e. the rate approved by the Commission without the added surcharge.

- (c) The Utility shall publish an amended schedule of rates to give effect to the temporary rate increases.
- (d) The Utility shall submit monthly reports to the Commission in the form set out at Appendix 2, furnishing, inter alia, information on the number of call minutes and the amount of arrears recovered for calls other than those made by the Utility during the reporting month and the accumulated recoveries to the end of that month. The reports shall be submitted no later than 15 days after the end of each month.
- (e) The Utility shall maintain its records in such form as to enable it to effect refunds in cases where subscribers cease to be customers or credit its customers in full, as the Commission may direct, in the unlikely event that the revenues recovered during the period, in respect of any particular rate or country, exceed the uncollected revenues due as herein determined by the Commission.

DECISION RE B

Verification of rates for 83 destinations in respect of Guyana Telephone & Telegraph Company Limited's (the Utility) application dated 15th April 1991 as amended by a letter dated 3rd May 1991 for rate increase.

INTRODUCTION

As previously stated in the decision re Part A GT&T had requested permission to increase rates charged for telephone calls to 87 destinations, but after hearings held in 1991 approval had been granted for increases in respect of only four of these destinations. Increase for the 83 remaining destinations were denied.

The utility had submitted documentation, mainly copies of telexes and information gleaned from their files purporting to show the rates which were in force at the operative date, i.e. 30th September, 1990. However the Commission was not satisfied with the data evidencing the rates and decided that the rates claimed to be in force would only be accepted on the basis of the following:

"The company shall present with the above information original documentary evidence, or such other evidence satisfactory to the Commission to facilitate verification of the accounting rates.

In this regard, communication from a foreign correspondent confirming the current accounting rate for service terminating with the correspondent, or for service via that correspondent any destination country with which the Company has no direct correspondent relations, will be accepted as satisfactory evidence. Faxed documents shall be followed by the original of of the communication."

The Utility did not take action to comply with the request of the Commission and the matter fell into abeyance. The Utility apparently did not respond because they were of the view and stated this in representations made to the

Commission that the normal manner in the telecommunications industry of validating rates between administrations was by means of exchange of telexes.

In a letter dated August 20, 1993 the Utility requested a review of the Commission's decision denying the rates and submitted additional information for the Commission's consideration.

A hearing was held on December 17, 1993 on the matter. In the decision on that hearing it was stated on page 3 that one of the "major concerns of the Commission is to ensure that when the rates are finally approved the collection charge and the accounting rates components therefrom which form the basis on which the increased rates are to be calculated were in force at 30th September, 1990 and that this is verifiable by acceptable, objective evidence."

During the course of those hearings it was also observed that the accounting rates as at 30th September, 1990 had not been included in any of the documents supplied in August and the Utility stated that no accounting rates would be found in the documentation supplied "at the exact date of September 1990. What you will find is that some of them are dated prior to 1990 and some are dated after 1990."

Many discrepancies were also noted between the rates submitted by the Utility to support their first application in December 1991 and the rates in the schedules for the hearing held in 1993.

Notwithstanding the position as set out above the Commission gave approval for temporary adjustments of the collection charges for calls to foreign destinations in respect of the 83 countries involved. This was on the understanding that more indepth work would be undertaken to finally verify the rates.

HEARINGS

In keeping with a Notice of Public Hearing issued on 14th December, 1994 hearings were held on Tuesday 27th September, and Thursday 29th September, 1994 at Bidco Training Centre, Monday 10th October at the Georgetown Club and Monday 24th October, 1994 at Bidco Training Centre. The purpose of this section of the hearings was to deal with verification of the 83 outstanding rates so that upward

adjustments of these rates could be approved in respect of rates which had been verified. In addition, once the adjusted rates had been approved calculations would be made in respect of uncollected revenues during the period May 20th 1991 to 7th November 1994 for rates now verified.

PARTIES PRESENT

Guyana Telephone and Telegraph Company Limited was represented by:

Mr Clarence Hordatt	-	General Manager
Mr Godfrey Statia	-	Treasurer
Ms Sonita Jagan	-	Chief Financial Officer
Mr Lawrence Fuccella	-	Director, Special Projects
Mr Joseph Saunders	-	Counsel

Guyana Consumers Advisory Bureau was represented by:

Ms Eileen Cox	-	Director
Ms Sheila Holder	-	
Mr Dennison Smith	-	

Mr Peter Britton, Counsel, was in attendance on the Public Utilities Commission.

EVIDENCE

The evidence considered at the Hearing was as follows:

- (a) Report dated 15th September 1994 by Lynch Associates entitled "Report on the Confirmation of Accounting rates for destinations other than Antigua, Canada, UK and USA.
- (b) Report dated 24th September, 1994 entitled "Final report on the Confirmation of Accounting Rates for destinations other than Antigua, Canada, UK and USA by Lynch Associates Limited.
- (c) Letters dated October 6 and October 18, 1994 addressed to Mr Kenneth Naraine, Secretary, Public Utilities Commission by GT&T entitled "Re Final report on the confirmation of accounting rates for destinations other than Antigua, Canada, UK and USA.

FINDINGS

The evidence revealed that the following procedure was used by the Consultants:

- (a) Securing from the Company rates claimed by them to be the rates in force which were then sent by Consultants to the foreign administrations for confirmation.

- (b) On receipt of confirmation (confirmation was not received from all the administrations) checking the confirmed rates against the Utility's submissions of (i) 16 April, 1991, (ii) 20 August, 1992 as well as (iii) the traffic and settlement statements where available (in the absence of 1990 statements 1991 were used).

- (c) Where the primary sources of verification (i.e. confirmation by the Administration, the submission of 16 April, 1991 and traffic\settlement statements) were inadequate secondary data e.g. other correspondence were used to support the primary source.

- (d) Further, where traffic and settlement statements were used, the verification process was extended to determining whether the amounts claimed as

due in the settlement statements were agreed and settled by the parties.

The Consultants reported major constraints in the verification of the accounting rates on pages 3-4 of their report dated 24th September, 1994 entitled "Final report on the Confirmation of Accounting Rates for destinations other than Antigua, Canada, UK and USA which are set out below:

"4. MAJOR CONSTRAINTS TO VERIFICATION OF RATES

These are detailed under each of the administrations in Sections 1 to 8 below but are summarised hereunder.

- 4.1 Inadequate documentary evidence to support the accounting rates submitted by GT&T in (i) Appendix 1 (ii) Schedule A and (iii) the request for the confirmation of the accounting rates.
- 4.2 The non confirmation of rates by Teleglobe and AT&T.

4.3 The non submission by GT&T of traffic and settlement statements for the year 1990.

4.4 The inaccurate preparation of traffic and settlement statements for 1991 giving rise to inconsistency in accounting rates applied."

The results of the detailed verification process used by the Consultant indicated serious errors in the documentation of rates. In some instances rates confirmed by a foreign administration were subsequently proven to be incorrect in that they were changed in the traffic statement. In some cases a rate agreed in the traffic statement was subsequently changed in the settlement statement.

In the final result of the verification of the 83 rates submitted by the Utility, starting with the submission of 16 April, 1991, only 12 rates were proven accurate. The accuracy of the rates however improved with each new submission viz. in the submission of 20 August, 1992, 52 rates inclusive of eleven (11) of the earlier 12 were accurate. In the submission for confirmation by the eight

(8) administrations, 50 rates were accurate but confirmations were only received from six administrations. Subsequently, 65 rates were confirmed and verified out of these submissions. The rates for an additional 10 though not confirmed by the administrations, were verified by recourse to the traffic and settlement statements, the remaining eight (8) rates are unverified. Two had to be resolved by way of consensus between the Utility and the Consultants. With regard to the remaining six rates, there was no agreement between the Utility and the Consultants but recommendations made by the Consultants for dealing with the six rates were accepted by the Commission.

In summary the Consultants and the Utility have now reached agreement on 77 of the 83 rates and of these 77 agreed rates, 52 have proven to be higher than the rates initially claimed by the Utility.

The six (6) remaining rates on which agreement was not reached are Angola, Chile, Peru, Hawaii, Lebanon and Cuba.

The Commission held that the detailed checks and investigations of the Consultants as well as the comments

and explanations of the representatives of the utility and the Consumers Advisor Bureau provide a reasonable basis for arriving at a decision on the matter and accordingly decided to accept the recommendations of the Consultants with regard to all 83 destinations. As already stated the Utility agreed with the Consultants with regard to 77 of these destinations.

ORDER

In consideration of the foregoing the Commission orders as follows:-

- (1) The collection charges for telephone calls to the countries listed in Appendix III to this Order shall be as set out in that Appendix.
- (2) The collection charges for all telephone calls to all other foreign destinations and for telex and telegram service to all foreign destinations shall remain unchanged.
- (3) The implementation of a temporary increase in the new rates for the recovery of the sum, determined in accordance with Section 46(1) of the Public

Utilities Commission Act, 1990 as amended and in pursuance of Order No. 4 of the Order dated November 12, 1991 shall be deferred until such time as proposals satisfactory to the Commission are submitted by the Company. These proposals should be submitted by the company to the Commission on or before 31st December 1994. The Commission, however, reserves the right to extend the time for good and sufficient reason.

- (4) In presenting its proposals for the recovery of revenues in accordance with Section 46(1) of the Public Utilities Commission Act 1990 as amended the Utility shall set out as clearly as possible the methodology and underlying assumptions for arriving at the revenue deficiency and for its proposals for the temporary rate increases.
- (5) The temporary rate increases, shall apply only to those rates for the 83 countries in respect of which increases have been approved.

Utilities Commission Act, 1990 as amended and in pursuance of Order No. 4 of the Order dated November 12, 1991 shall be deferred until such time as proposals satisfactory to the Commission are submitted by the Company. These proposals should be submitted by the company to the Commission on or before 31st December 1994. The Commission, however, reserves the right to extend the time for good and sufficient reason.

- (4) In presenting its proposals for the recovery of revenues in accordance with Section 46(1) of the Public Utilities Commission Act 1990 as amended the Utility shall set out as clearly as possible the methodology and underlying assumptions for arriving at the revenue deficiency and for its proposals for the temporary rate increases.
- (5) The temporary rate increases, shall apply only to those rates for the 83 countries in respect of which increases have been approved.

(6) After receipt of the Company's proposals for the recovery of the revenues, the Commission, after due consideration, and having made such adjustments as may be necessary, shall set the date from which the temporary increases shall become effective.

(7) The Commission directs that the costs of the Guyana Consumers Advisory Bureau shall be paid to it by the Company within thirty days of the date of this order and fixes the amount of the costs at one hundred thousand dollars.

Signed at Georgetown, Guyana

this 31st day of October, 1994.

P. J. MENON, A.A.

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CHAIRMAN,
PUBLIC UTILITIES COMMISSION

HUGH GEORGE

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MEMBER

JOHN WILLEMS, A.A.

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MEMBER

ERROL HANOMAN

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MEMBER

A.M.B. SANKIES

-


MEMBER

PUBLIC UTILITIES COMMISSIONTEMPORARY RATE INCREASES (SURCHARGE) AND NEW COLLECTION CHARGESG\$ PER MINUTE

DESTINATION (i)	BASIC COLLECTION CHARGE (ii)	CURRENT SURCHARGE (iii)	CURRENT COLLEC- TION CHARGE (ii) + (iii) (iv)	REVISED SURCHARGE (v)	NEW COLLECTION CHARGE (ii) + (v) (vi)
ANTIGUA	45.15	8.58	53.73	4.13	49.28
CANADA	84.06	6.80	90.86	3.81	87.87
UK	117.24	14.97	132.21	11.23	128.47
USA	104.42	9.70	114.12	9.89	114.31

PUBLIC UTILITIES COMMISSION

QUARTERLY REVISED FORECAST OF CALL MINUTES FOR THE BALANCE
OF 21 MONTHS (OCT. '94 - JUNE '96) OF THE 30 MONTH RECOVERY
PERIOD (EXPIRED PERIOD JAN-SEPT '94 REMOVED)

MINUTES

<u>DESTINATION</u>	<u>4QR94</u>	<u>1QR95</u>	<u>2QR95</u>	<u>3QR95</u>	<u>4QR95</u>	<u>1QR96</u>	<u>2QR96</u>	<u>TOTAL</u>
ANTIGUA	62,991	64,336	66,488	67,881	69,593	71,102	73,429	475,820
CANADA	717,637	718,930	735,648	772,425	792,707	813,984	835,064	5,386,395
UK	279,378	279,483	287,698	300,217	308,764	316,692	325,424	2,097,656
USA	2,428,972	2,430,502	2,491,127	2,552,840	2,684,031	2,753,458	2,822,156	18,163,086
TOTALS	3,488,978	3,493,251	3,580,961	3,693,363	3,855,095	3,955,236	4,056,073	26,122,957

ASSUMPTIONS/METHODOLOGY:

All of the routes except UK show a greater percentage growth rate than projected - UK's growth rate is as predicted. Assuming that the other routes will slow down to the percentage predicted growth rate the ratio (of actual to predicted growth) as revealed at the end point of the 3rd quarter is used as a multiplier on the projected minutes. By this means the same percentage growth as predicted by GT&T is maintained and the actual minutes are incorporated smoothly into the trend.

PUBLIC UTILITIES COMMISSION

AMOUNT OF UNCOLLECTED REVENUES (EX. GT&T'S CALLS)
 RECEIVED DURING JAN-SEPT, 1994 AND DUE TO BE
 COLLECTED DURING THE 21 MONTHS PERIOD
 OCTOBER '94 - JUNE '96

DESTINATION	ARREARS OF UNCOLLECTED REVENUES	ARREARS COLLECTED JAN-SEPT '94	BALANCE OF ARREARS TO BE COLLECTED OCTOBER '94-JUNE '96
	\$	\$	\$
ANTIGUA	3,379,825	1,413,332	1,966,493
CANADA	33,385,587	12,885,789	20,499,798
UK	35,748,923	12,202,706	23,546,217
USA	240,774,148	61,166,958	179,607,190
	<u>313,288,483</u>	<u>87,668,785</u>	<u>225,619,698</u>

PUBLIC UTILITIES COMMISSION

COMPUTATION OF REVISED SURCHARGE FOR THE REMAINING
21 MONTHS OF THE 30 MONTH RECOVERY PERIOD BEING
OCTOBER, 1994 TO JUNE, 1996

DESTINATION	REVISED FORECAST OF MINUTES FOR THE 21 MONTH PERIOD	BALANCE OF ARREARS OF UNCOLLECTED REVENUE	REVISED SURCHARGE	TEMPORARY SURCHARGE
		\$	\$	\$
ANTIGUA	475,820	1,966,493	4.13	8.58
CANADA	5,386,395	20,499,798	3.81	6.80
UK	2,097,656	23,546,217	11.23	14.97
USA	18,163,086	179,607,190	9.89	9.70
	<u>26,122,957</u>	<u>225,619,698</u>		

PUBLIC UTILITIES COMMISSION

TELEPHONE RATES FOR 83 DESTINATIONS

(EFFECTIVE 8TH NOVEMBER, 1994)

G\$

DESTINATION (i)	COLLECTION CHARGE PER MINUTE (ii)	ACCOUNTING RATE			ACCOUNTING RATE COMPONENT (vi)	INCREASE IN RATE (vi) X 1.6886 (vii)	NEW COLLECTION CHARGE PER MINUTE (viii)
		SDR (iii)	GFC (iv)	US\$ (v)			
1 ANGOLA	79.93			1.935	87.08	147.04	226.97
2 CONGO	96.83		5.145		105.33	177.86	274.69
3 ETHIOPIA	116.21		6.645		136.04	229.72	345.93
4 GHANA	97.21	1.515			94.94	160.32	257.53
5 IVORY COAST	109.75		5.200		106.46	179.77	289.52
6 KENYA	76.88	1.060			66.43	112.17	189.05
7 NIGERIA	72.89	1.115			69.87	117.98	190.87
8 SENEGAL	85.43		5.200		106.46	179.77	265.20
9 SIERRA LEONE	102.15	1.560			97.76	165.08	267.23
10 SOUTH AFRICA	97.97	1.435			89.92	151.84	249.81
11 SUDAN	85.81		4.375		89.57	151.25	237.06
12 UGANDA	72.51	1.040			65.17	110.05	182.56
13 EGYPT	83.38		6.645		136.04	229.72	313.10
14 ZIMBABWE	89.61		4.145		84.86	143.29	232.90
15 ZAIRE	96.45		5.950		121.81	205.69	302.14
16 BOLIVIA	86.38		5.050		103.38	104.57	260.95
17 CHILE	75.93		3.300		67.56	114.08	190.01
18 COLOMBIA	75.93		3.340		68.38	115.47	191.40

DESTINATION (i)	COLLECTION CHARGE PER MINUTE (ii)	ACCOUNTING RATE			ACCOUNTING RATE COMPONENT (vi)	INCREASE IN RATE (vi) X 1.6886 (vii)	NEW COLLECTION CHARGE PER MINUTE (viii)
		SDR (iii)	GFC (iv)	US\$ (v)			
19 EQUADOR	76.88			1.70	76.50	129.18	206.06
20 PARAGUAY	76.88		4.360		89.26	150.72	227.60
21 PERU	78.80			1.825	82.13	138.68	217.48
22 URUGUAY	70.23			1.65	74.25	125.38	195.61
23 MEXICO	84.48			1.74	78.30	132.22	216.70
24 ALASKA	74.98			1.215	54.68	92.33	167.31
25 HAWAII	76.88				38.25	64.59	141.47
26 PAPAU NEW GUINEA	88.09	1.560			97.76	165.08	253.17
27 NEW ZEALAND	74.41	1.030			64.55	109.00	183.41
28 AFGHANISTAN	100.63		6.145		125.80	212.43	313.06
29 HONG KONG	70.23	1.040			65.17	110.05	180.28
30 INDONESIA	122.67		4.145		84.86	143.29	265.96
31 ISRAEL	79.35		5.145		105.33	177.86	257.21
32 LEBANON	86.57				117.90	199.09	285.66
33 MALAYSIA	88.09	1.040			65.17	110.05	198.14
34 SAUDI ARABIA	109.75		6.700		137.16	231.61	341.36
35 SINGAPORE	83.65	1.040			65.17	110.05	193.70
36 TAIWAN	109.75		6.700		137.16	231.61	341.36
37 THAILAND	108.23	1.680			105.28	177.78	286.01
38 ANGUILLA	26.15			0.410	18.45	31.15	57.30
39 BAHAMAS	85.81			1.711	77.00	130.02	215.83

DESTINATION (i)	COLLECTION CHARGE PER MINUTE (ii)	ACCOUNTING RATE			ACCOUNTING RATE COMPONENT (vi)	INCREASE IN RATE (vi) X 1.6886 (vii)	NEW COLLECTION CHARGE PER MINUTE (viii)
		SDR (iii)	GFC (iv)	US\$ (v)			
40	BARBADOS			0.310	13.95	23.56	45.15
41	BERMUDA			0.410	18.45	31.15	63.38
42	BELIZE			1.700	76.50	129.18	205.11
43	CAYMAN ISLANDS			0.465	20.93	35.34	63.96
44	CUBA				88.20	148.93	229.04
45	COSTA RICA		3.180		65.10	109.93	166.86
46	EL SALVADOR		5.755		117.82	198.95	284.38
47	GRENADA			0.410	18.45	31.15	57.30
48	GUATEMALA			2.40	108.00	182.37	267.80
49	HAITI			1.800	81.00	136.78	213.66
50	HONDURAS			1.95	87.75	148.17	232.65
51	JAMAICA			0.650	29.25	49.39	81.62
52	MONSTERRAT			0.410	18.45	31.15	63.38
53	NETHERLANDS	1.450			90.86	153.43	251.40
54	NICARAGUA		3.815		78.10	131.88	197.36
55	PANAMA			1.740	78.30	132.22	230.19
56	PUERTO RICO			0.850	38.25	64.59	141.39
57	ST. KITTS			0.410	18.45	31.15	57.30
58	ST. LUCIA			0.410	18.45	31.15	57.30
59	ST. VINCENT			0.410	18.45	31.15	57.30
60	TRINIDAD			0.310	13.95	23.56	45.15
61	NETHERLANDS ANT.			0.938	42.21	71.28	165.45
62	ARGENTINA			1.700	76.50	129.18	215.37

DESTINATION (i)	COLLECTION CHARGE PER MINUTE (ii)	ACCOUNTING RATE			ACCOUNTING RATE COMPONENT (vi)	INCREASE IN RATE (vi) X 1.6886 (vii)	NEW COLLECTION CHARGE PER MINUTE (viii)
		SDR (iii)	GFC (iv)	US\$ (v)			
63 AUSTRALIA	90.37	0.810			50.76	85.71	176.08
64 BRAZIL	64.53		30.45		62.34	105.27	169.80
65 INDIA	88.26	1.040			65.17	110.05	198.31
66 JAPAN	96.83		5.20		106.46	179.77	276.60
67 PAKISTAN	85.43		5.145		105.33	177.86	263.29
68 USSR. RUSSIA	71.18		4.145		84.86	143.29	214.47
69 SURINAME	31.85		1.607		32.90	55.55	87.40
70 VENEZUELA	75.93			1.825	82.13	138.68	214.61
71 ALGERIA	97.97		5.145		105.33	177.86	275.83
72 BELGIUM	87.71	1.355			84.91	143.38	231.09
73 CZECHOSLOVAKIA	97.97		4.145		84.86	143.29	241.26
74 DENMARK	82.77	1.455			91.18	153.97	236.74
75 FRANCE	70.61		4.145		84.86	143.29	213.90
76 GREECE	87.33		5.200		106.46	179.77	267.10
77 IRELAND	75.93		5.375		110.04	185.81	261.74
78 ITALY	86.57		5.110		104.61	176.64	263.21
79 PORTUGAL	84.33	1.680			105.28	177.78	262.11
80 SPAIN	86.54		5.145		105.33	177.86	264.40
81 SWITZERLAND	86.54	1.680			105.28	177.78	264.32
82 TURKEY	85.43		4.145		84.86	143.29	228.72
83 GERMANY	73.33				73.32	123.03	205.83