

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND CABLE

Petition of Choice One Communications of Massachusetts Inc.,)	
Conversent Communications of Massachusetts Inc.,)	
CTC Communications Corp. and Lightship Telecom LLC)	D.T.C. 10 - 2
For Exemption from Price Cap on Intrastate)	
Switched Access Rates as Established in D.T.C. 07-9)	

DIRECT TESTIMONY OF

WARREN R. FISCHER, C.P.A.

ON BEHALF OF

Choice One Communications of Massachusetts Inc., Conversent Communications of Massachusetts Inc., and CTC Communications Corp. and Lightship Telecom LLC

EXHIBIT WRF-1

CURRICULM VITAE

August 13, 2010

Warren R. Fischer, C.P.A.

**Chief Financial Officer
QSI Consulting, Inc.**

2500 Cherry Creek Drive South
Suite 319
Denver, Colorado, 80209-3279
(303) 722-2684 voice
(303) 883-9014 mobile
(303) 733-3016 facsimile
WFischer@QSIconsulting.com



Biography

Mr. Fischer is a QSI partner and currently serves as Chief Financial Officer in QSI's Telecommunications Division. Mr. Fischer has over 15 years of experience in the telecommunications industry and joined QSI after five years of service within AT&T's Local Service & Access Management and Wireless Services divisions. During his telecommunications career, Mr. Fischer has focused his attention largely on TELRIC pricing, local market entry, Section 271 compliance, access and universal service reform issues, billing disputes, and damages assessment.

Mr. Fischer is an experienced and effective expert witness who has provided expert testimony in over 30 proceedings before 21 state utility commissions and other administrative agencies. Mr. Fischer is an active Certified Public Accountant who is licensed in the States of Colorado and California. Mr. Fischer's professional experience as a C.P.A. includes two years in public practice with Deloitte and Touche LLP and over 20 years of managing financial analysis, reporting and forecasting processes for various multi-national corporations.

Educational Background

Bachelor of Science, Business Administration (emphasis in Accounting)
University of Colorado at Boulder, Boulder, Colorado

1984



Professional Experience

QSI Consulting, Inc.

2000 - Current

Chief Financial Officer

AT&T Corp.

1997 - 2000

Financial Manager

1996 - 1997

Supervisor

Network Services Division

AT&T Wireless Services

1995 - 1996

Marketing Analyst / Planner

Cellular Division

E. & J. Gallo Winery

1994 - 1995

Senior Financial Analyst

1991 - 1994

Operations Accountant

Century 21 Real Estate Corporation

1987 - 1991

Financial Analyst

Deloitte & Touche LLP

1985 - 1987

Audit-in-Charge

Expert Testimony – Profile

The information below is Mr. Fischer's best effort to identify all proceedings wherein he has either provided pre-filed written testimony, an expert report or provided live testimony.

Before the Federal Communications Commission

File Nos. EB-01-MD-001 and EB-01-MD-002

In the matter of the formal complaints of AT&T corp. and Sprint Communications Company L.P., vs. Business Telecom, Inc.

On behalf of Business Telecom, Inc.

Affidavit

February 23, 2001

In The United States District Court for The Middle District Of Florida, Jacksonville Division

Civil Action No. 3:07-CV-598-J-32MCR

James D. Hinson Electrical Contracting Co., Inc., Individually and On Behalf Of All Others Similarly Situated, Plaintiff, v. BellSouth Telecommunications, Inc., Defendant

On behalf of Plaintiff

Declaration

September 18, 2007

Expert Report

August 1, 2008

Declaration

June 15, 2010

U.S. District Court, Northern District of Illinois

Eastern Division

Case No. 05-C-6250

Cingular Wireless, LLC, a Delaware Limited Liability Company V Omar Ahmad

On behalf of Omar Ahmad.

Report on Disputes and Business Losses Caused by Cingular Wireless, LLC

June 22, 2006

Before the Public Utilities Commission of the State of Colorado**Docket No. 07A-211T**

In the matter of Qwest Corporation's application, pursuant to Decision Nos. C06-1280 and C07-0423, requesting that the Commission consider testimony and evidence to set costing and pricing of certain network elements Qwest is required to provide pursuant to 47 U.S.C. §§ 251(b) and (c).

On behalf of CBeyond Communications, Comcast Phone of Colorado, LLC, DIECA Communications, Inc. d/b/a Covad Communications Company, Integra Telecom, Inc., McLeodUSA Telecommunications Services, Inc. d/b/a PAETEC Business Services, and XO Communications Services, Inc.

Rebuttal

October 30, 2009

Before the Public Utilities Commission of the State of Colorado**Docket No. 99A-161T**

In the matter of the application of U S WEST Communications, Inc., to reduce business basic exchange and long-distance revenues upon receipt of the Colorado high-cost support mechanism in accordance with Decision No. C 99-222

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

August 6, 1999

Before the Public Utilities Commission of the State of Colorado**Docket No. 98A-068T**

In the matter of the application of U S WEST Communications, Inc., to restructure and reduce switched access rates pursuant to the stipulation in Docket No. 97A-540T

On behalf of AT&T Communications of the Mountain States, Inc.

Amended Direct

May 17, 1999

Supplemental

June 9, 1999

Before the Public Service Commission of the District of Columbia**Formal Case No. 1040**

In the Matter of the Investigation into Verizon Washington, D.C. Inc.'s Universal Emergency Number 911 Services Rates in the District of Columbia.

Advisor to the Public Service Commission of the District of Columbia

2008 - 2010

Before the Public Service Commission of Florida**Docket No. 041464-TP**

Petition of Sprint-Florida, Inc. for Arbitration of an Interconnection Agreement with Florida Digital Network, Inc. Pursuant to Section 252 of the Telecommunications Act of 1996

On Behalf of Florida Digital Network, Inc. D/B/A FDN Communications

Direct

May 27, 2005

Before the Public Service Commission of Florida**Docket No. 990649B-TP**

In re: investigation into pricing of unbundled network elements

On Behalf of AT&T Communications of the Southern States, Inc., MCImetro Access Transmission Services, LLC & MCI WorldCom Communications, Inc., and Florida Digital Network, Inc. (collectively called the "ALEC Coalition")

Rebuttal

January 30, 2002

Before the Illinois Commerce Commission**Docket No. 09-0315**

Illinois Commerce Commission On Its Own Motion vs McLeodUSA Telecommunications Services, Inc. d/b/a PAETEC Business Services: Investigation into Whether Intrastate Access Charges of McLeodUSA Telecommunications Service, Inc. d/b/a PAETEC Business Services are Just and Reasonable

On Behalf of McLeodUSA Telecommunications Services, Inc. d/b/a PAETEC Business Services

Rebuttal

April 6, 2010

Before the Illinois Commerce Commission

Docket No. 02-0864

Illinois Bell Telephone Company: Filing to increase unbundled loop and nonrecurring rates (tariffs filed December 24, 2002)

On Behalf of AT&T Communications of Illinois, Inc., WorldCom, Inc. ("MCI"), McLeodUSA Telecommunications Services, Inc., Covad Communications Company, TDS Metrocom, LLC, Allegiance Telecom of Illinois, Inc., RCN Telecom Services of Illinois, LLC, Globalcom, Inc., Z-Tel Communications, Inc., XO Illinois, Inc., Forte Communications, Inc., and CIMCO Communications, Inc.

Direct	May 6, 2003
Rebuttal	January 20, 2004
Surrebuttal	February 20, 2004
Supplemental Surrebuttal	May 5, 2004

Before the Indiana Utility Regulatory Commission

Cause No. 42393

In the matter of the commission investigation and generic proceeding of rates and unbundled network elements and collocation for Indiana Bell Telephone Company, Incorporated d/b/a SBC Indiana pursuant to the Telecommunications Act of 1996 and related Indiana statutes

On behalf of AT&T Communications of Indiana, G.P. and TCG Indianapolis ("AT&T"), WorldCom, Inc. ("MCI"), McLeodUSA Telecommunications Services, Inc., Covad Communications Company, and Z-Tel Communications, Inc.

Response	August 15, 2003
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Before The State Of Maine Public Utilities Commission

Docket Nos. 2009-40 through 2009-44

CRC Communications of Maine, Inc. Investigation Pursuant to 47 U.S.C. § 251(f)(1) Regarding CRC Communication of Maine's Request of Lincolnville Telephone Company, Oxford Telephone Company, Oxford West Telephone Company, Tidewater Telecom, Inc., and UniTel, Inc.

On behalf of CRC Communications, Inc. d/b/a Pine Tree Networks

Direct	October 9, 2009
Rebuttal	March 10, 2010

Before the Maine Public Utilities Commission

Docket No. 2007-67

Verizon New England Inc., Northern New England Telephone Operations Inc., Enhanced Communications of Northern New England Inc., Northland Telephone Company of Maine, Inc., Sidney Telephone Company, Standish Telephone Company, China Telephone Company, Maine Telephone Company, and Community Service Telephone Co., Re: Joint Application for Approvals Related to Verizon's Transfer of Property and Customer Relations to Company to be Merged with and into FairPoint Communications, Inc.

Advisor to the Maine Public Utilities Commission	2007 - 2008
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Before the Public Service Commission of Maryland

Case No. 8879

In the matter of the investigation into rates for unbundled network elements pursuant to the Telecommunications Act of 1996

On Behalf of the Staff of the Public Service Commission of Maryland

Rebuttal	September 5, 2001
Supplemental Rebuttal	October 4, 2001
Surrebuttal	October 15, 2001

Before the Massachusetts Department of Telecommunications and Energy
Docket DTE 06-61

Investigation by the Department on its own motion as to the propriety of the rates and charges set forth in the following tariff: M.D.T.E. No. 14, filed with the Department on June 16, 2006, to become effective July 16, 2006, by Verizon New England, Inc. d/b/a Verizon Massachusetts

On Behalf of Broadview Networks, Inc.; DSCI Corporation; Eureka Telecom, Inc. d/b/a InfoHighway Communications; Metropolitan Telecommunications of Massachusetts, Inc., a/k/a MetTel; New Horizon Communications; and One Communications (collectively "CLEC Coalition")

Rebuttal Panel Testimony

September 12, 2006

Before the Massachusetts Department of Telecommunications and Energy
Docket DTE 01-20

Investigation by the department on its own motion into the appropriate pricing, based upon total element long-run incremental costs, for unbundled network elements and combinations of unbundled network elements, and the appropriate avoided cost discount for Verizon New England Inc., d/b/a Verizon Massachusetts' resale services

On Behalf of the CLEC Coalition

Rebuttal

July 17, 2001

Before the Michigan Public Service Commission
Case No. U-13531

In the matter, on the commission's own motion, to review the costs of telecommunications services provided by SBC Michigan

On behalf of AT&T Communications of Michigan, Inc., and TCG Detroit ("AT&T")

Initial

January 20, 2004

Final Reply

May 10, 2004

Before the Michigan Public Service Commission
Case No. U-11756

In the matter of the complaint of Michigan Pay Telephone Association et al. Against Ameritech Michigan and Verizon North Inc., f/k/a GTE North Incorporated

On behalf of Michigan Pay Telephone Association and the other payphone service provider Complainants
Direct

February 10, 2003

Before The Office Of Administrative Hearings For The Minnesota Public Utilities Commission
MPUC Docket No. P-421/AM-06-713, OAH Docket No. 3-2500-17511-2

In the matter of Qwest Corporation's Application for Commission Review of TELRIC Rates Pursuant to 47 U.S.C. § 251

On behalf of Integra Telecom of Minnesota, Inc.; McLeodUSA Telecommunications Services, Inc.; POPP.com, Inc.; DIECA Communications, Inc., d/b/a Covad Communications Company; TDS Metrocom; and XO Communications of Minnesota, Inc., ("The CLEC Coalition")

Direct

August 24, 2007

Before the Public Service Commission of the State of Montana
Docket No. D97.5.87

IN THE MATTER OF the Investigation into U S WEST Communications, Inc.'s Compliance with Section 271(c) of the Telecommunications Act of 1996

On behalf of AT&T Communications of the Mountain States

Direct

June 1998

Rebuttal

June 1998

Supplemental Rebuttal

November 1998

Before the Public Service Commission of the State of Montana**Docket No. D96.12.220**

IN THE MATTER of the Application of U S WEST Communications, Inc. to Restructure its Prices for Regulated Telecommunications Service.

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

October 1997

Before the Nebraska Public Service Commission**Application No. C-1628**

In the matter of the Nebraska Public Service Commission, on its own motion, seeking to conduct an investigation into intrastate access charge reform and intrastate universal service fund

On behalf of AT&T Communications of the Midwest, Inc.

Direct

October 20, 1998

Before the Nebraska Public Service Commission**Application No. C-1830**

In the Matter of US West Communications, Inc., filing its notice of intention to file Section 271(c) application with the FCC and request for Commission to verify US West compliance with Section 271(c)

On behalf of AT&T Communications of the Midwest, Inc.

Direct and rebuttal

August 1998

Before the Nebraska Public Service Commission**Docket No. C-1519**

In the matter of the emergency petition of MCI Telecommunications Corporation and AT&T Communications of the Midwest, Inc. to investigate compliance of Nebraska LECs with FCC payphone orders

On behalf of AT&T Communications of the Midwest, Inc.

Direct

January 20, 1998

Before the New Jersey Board of Public Utilities**Docket No. TX08090830**

In the matter of the Board's investigation and review of local exchange carrier intrastate exchange access rates

On behalf of One Communications, PAETEC Communications, Inc., and US LEC of Pennsylvania, LLC

Panel Reply

April 20, 2009

Panel Rebuttal

June 22, 2009

Before the New Mexico State Corporation Commission**Docket No. 96-310-TC and Docket No. 97-334-TC**

In the matter of the consideration of the adoption of a rule concerning costing methodologies and In the matter of the implementation of new rules related to the rural, high-cost, and low-income components of the New Mexico universal service fund

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

July 8, 1998

Rebuttal

August 5, 1998

Before the New Mexico State Corporation Commission**Docket No. 97-106-TC**

In The Matter Of Qwest Corporation's Section 271 Application And Motion For Alternative Procedure To Manage The Section 271 Process

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

July 1998

Rebuttal

July 1998

Reply

September 1998

Before the New Mexico State Corporation Commission**Docket No. 97-69-TC**

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

March 20, 1997

Before the North Carolina Utilities Commission**Docket No. P-100, Sub 133d, Phase I**

In the matter of general proceeding to determine permanent pricing for unbundled network elements

On Behalf of New Entrants

Direct

August 11, 2000

Before the Public Service Commission of the State of North Dakota**Case No. PU-05-451**

Midcontinent Communications, a South Dakota Partnership, Complainant vs. North Dakota Telephone Company, Respondent

On behalf of Midcontinent Communications

Direct

December 21, 2005

Rebuttal

January 16, 2006

Before the Public Service Commission of the State of North Dakota**Docket No. PU-314-97-465**

In the matter of U S WEST Communications, Inc., universal service costs investigation

On behalf of AT&T Communications of the Midwest, Inc.

Rebuttal

February 27, 1998

Before the Public Utilities Commission of Ohio**Case No. 02-1280-TP-UNC, Phase II**

In the matter of the Review of SBC Ohio's TELRIC Costs for Unbundled Network Elements

On behalf of MCIMetro Access Transmission Services, LLC, McLeodUSA Telecommunications Services, Inc., Covad Communications Company, NuVox Communications of Ohio, Inc., and XO Ohio, Inc.

Direct

August 8, 2005

Before the Public Service Commission of South Carolina**Docket Nos. 2008-325-C, 2008-326-C, 2008-327-C, 2008-328-C, and 2008-329-C**

Application of Time Warner Cable Information Services (South Carolina) LLC, d/b/a Time Warner Cable to Amend its Certificate of Public Convenience and Necessity to Provide Telephone Services in the Service Area of Farmers Telephone Cooperative, Inc. and for Alternative Regulation

On behalf of Time Warner Cable Information Services (South Carolina) LLC

Direct

November 24, 2008

Before the State of South Dakota Public Utilities Commission**Docket No. TC07-117**

In The Matter of the Petition Of Midcontinent Communications For Approval Of Its Intrastate Switched Access Tariff And For An Exemption From Developing Company-Specific Cost-Based Switched Access Rates

On behalf of Midcontinent Communications

Direct

July 15, 2008

Before the State Office of Administrative Hearings (Texas)**SOAH Docket No. 473-07-1365, PUC Docket No. 33545**

Application of McLeodUSA Telecommunications Services, Inc. For Approval of Intrastate Switched Access Rates Pursuant To PURA Section 52.155 And PUC Subst. R. 26.223

On behalf of McLeodUSA Telecommunications Services, Inc.

Rebuttal

May 24, 2007

Before the Public Service Commission of Wisconsin**Docket No. 6720-TI-187***Petition of SBC Wisconsin to determine rates and costs for unbundled network elements*

On behalf of AT&T Communications of Wisconsin, L.P. and TCG Milwaukee ("AT&T"), and MCI, Inc.

Rebuttal

June 15, 2004

Before the Wyoming Public Service Commission**Docket No. 70000-TA-98-442***In the matter of the second application of U S WEST Communications, Inc., for a finding that its interexchange telecommunications services are subject to competition*

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

January 6, 1999

Before the Wyoming Public Service Commission**Docket No. 70000-TR-98-420***In the matter of the application of U S WEST Communications, Inc., for authority to implement price ceiling in conjunction with its proposed Wyoming price regulation plan for essential and noncompetitive telecommunication services*

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

September 9, 1998

Before the Wyoming Public Service Commission**General Order No. 81***In the matter of the investigation by the Commission of the feasibility of developing its own costing model for use in determining federal universal service fund support obligations in Wyoming*

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

November 1997

Amended Direct

January 23, 1998

Rebuttal

February 6, 1998

Before the Wyoming Public Service Commission**Docket No. 72000-TI-97-107 and Docket No. 70000 TI-97-352***In the matter of the petition of AT&T for the Commission to initiate investigation of U S WEST Communications, Inc.'s compliance with Section 271 of the Telecommunications Act of 1996*

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

1998

Before the Wyoming Public Service Commission**Docket No. 72000-TC-97-99**

On behalf of AT&T Communications of the Mountain States, Inc.

Direct

May 15, 1997

Before the Wyoming Public Service Commission**Docket No. 70007-TR-95-15**

On behalf of AT&T Communications of the Mountain States, Inc.

Adopted Pre-filed Direct

October 1996

Selected Reports, Presentations and Publications

QSI Final Report to the District of Columbia Public Service Commission. Confidential Analysis and Recommendations Related to Case No. 1040 *In the Matter of the Investigation of Verizon Washington DC, Inc.'s Universal Emergency 911 Service Rates in the District of Columbia*
March 2009

Report and Conclusions and Recommendations on the Financial Audit of the Columbia Gas of Ohio, Inc. in Regard to Case No. 08-0074-GA-AIR.

Audit Report prepared by Blue Ridge Consulting Services, Inc. (with QSI serving as independent contractors) in relation to Public Utilities Commission of Ohio Case No. 08-0074-GA-AIR In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Amend Filed Tariffs to Increase the Rates and Charges for Gas Distribution Service.

August 2008

Report and Conclusions and Recommendations on the Financial Audit of the East Ohio Gas Company d/b/a Dominion East Ohio in Regard to Case No. 07-0829-GA-AIR.

Audit Report prepared by Blue Ridge Consulting Services, Inc. (with QSI serving as independent contractors) in relation to Public Utilities Commission of Ohio Case No. 07-0829-GA-AIR In the Matter of the Application of The East Ohio Gas Company d/b/a Dominion East Ohio for Authority to Increase Rates for its Gas Distribution Service

April 2008

Report of Conclusions and Recommendations on the Financial Audit of Duke Energy Ohio, Inc. in Regard to Case No. 07-0589-GA-AIR.

Audit Report prepared by Blue Ridge Consulting Services, Inc. (with QSI serving as independent contractors) in relation to Public Utilities Commission of Ohio Case No. 07-589-GA-AIR In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in Gas Rates.

November 2007

QSI Technical Report No. 052507A "The State of Wireless Technologies in Canada: A Comparison of Wireless Technologies in Canada and the United States of America."

Expert Report filed in Canada Gazette Notice No. DGTP-002-07 Consultation on a Framework to Auction Spectrum in the 2GHz Range including Advanced Wireless Services, in support of Bell Canada's Reply Comments (filed June 27, 2007).

On behalf of Bell Canada Enterprises.

May 2007.

QSI Final Report to the Hawaii Public Utilities Commission "Analysis and Recommendations Related to Docket No. 04-0140 Merger Application Of Paradise Mergersub, Inc. (n/k/a Hawaiian telecom Mergersub, Inc.), Verizon Hawaii, Inc. and Related Companies"

February 7, 2005

QSI Technical Report No. 012605A "IP-Enabled Voice Services: Impact of Applying Switched Access Charges to IP-PSTN Voice Services"

Ex Parte filing in FCC dockets WC Dockets No. 04-36 (In the Matter of IP-Enabled Services), 03-266 (In the Matter of Level 3 Communications LLC Petition for Forbearance Under 47 U.S.C. § 160(c) from Enforcement of 47 U.S.C. § 251(g), Rule 51.701(b)(1), and Rule 69.5(b); IP Enabled Services)

Washington DC, January 27, 2005

QSI Report to the Wyoming Legislature "The Wyoming Universal Service Fund. *An Evaluation of the Basis and Qualifications for Funding*" December 3, 2004

QSI Management Audit Reports to the Wyoming Public Service Commission on the Wyoming Universal Service Fund:

1. For the period October 28, 1999 through December 31, 2001 (issued May 15, 2002)
2. For the period January 1, 2002 through December 31, 2004 (issued January 31, 2006)