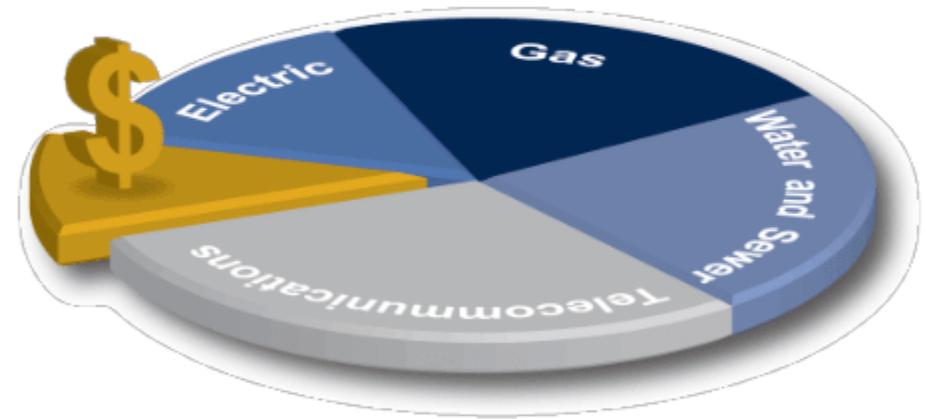


While you're moving forward, we've got your back.



Utility and Telecommunications Consulting

HOW TO SAVE TIME & SAVE MONEY

Outline Of Presentation



About Eric Ryan Corporation



- **History of the Eric Ryan Corporation**
- **Summary of Clients**
- **Services Currently Offered by ERC**
- **How does the program work?**
- **Pre Audit Forms and Information**
- **ERC Audit Process**
- **Billing Error Examples**
- **Post Audit Activity**
- **Summary**

History of Eric Ryan Corp.



- **Established in 1990 as a sole proprietorship under the name of Utility Cost Cutters**
- **Incorporated in 1995 as The Eric Ryan Corporation**
- **Currently operating with 6 divisions and 100 full and part time employees**
- **In the past 21 years ERC has provided service to over 2,000 clients in all 50 states, Canada, Mexico and the Caribbean**

Client Base Sample



- Universal Studios



- Coca Cola



- Clear Channel Radio



- Federal Reserve Bank



- US Steel



- DSW Shoes



- Costco



- Daytona Speedway



- Wyndham Worldwide



- Hilton Corporate



- Apple REIT



- Island/Chatham Hospitality



- Prism Hospitality



- Intermountain Mgmt



- LBA



- Dimension Development

Services Currently Offered



Energy Services



Telecom Services



Utility Services

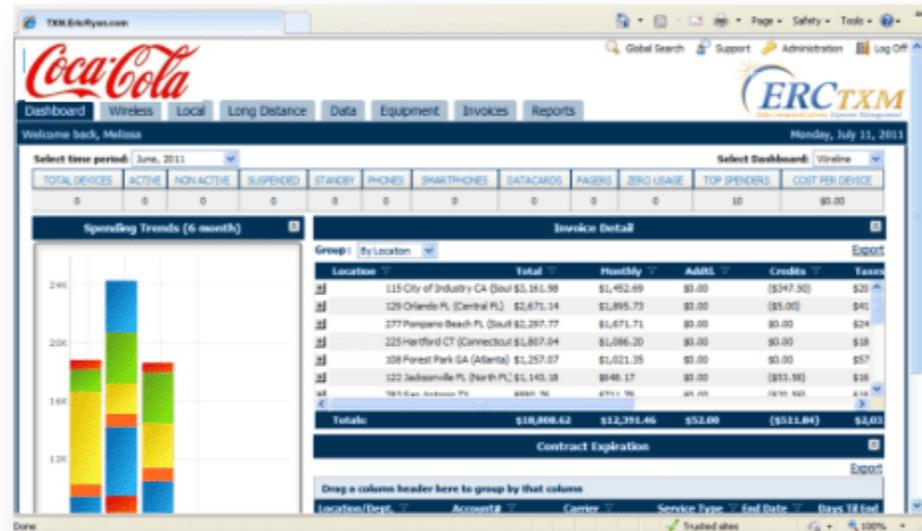


- Utility and telecommunications bill auditing
- Utility and telecommunications rate analysis
- Utility and telecommunications contract review
- Energy procurement services
- 24/7 telecommunications help desk
- Energy site survey/efficiency analysis
- Local, Id and cellular carrier pricing services
- Bill pay and reporting services
- Budgeting and management analysis

Web Based TEM Solution



- Measure, Manage, Save
- Inventory and Expense Management
- Make Wise Telecommunications Purchasing Decisions
- Invoice processing and G/L feed capabilities
- Reporting features
- Project Implementation
- Bench Marking
- On line access features
- Landline and wireless



Web Based EMS Solution



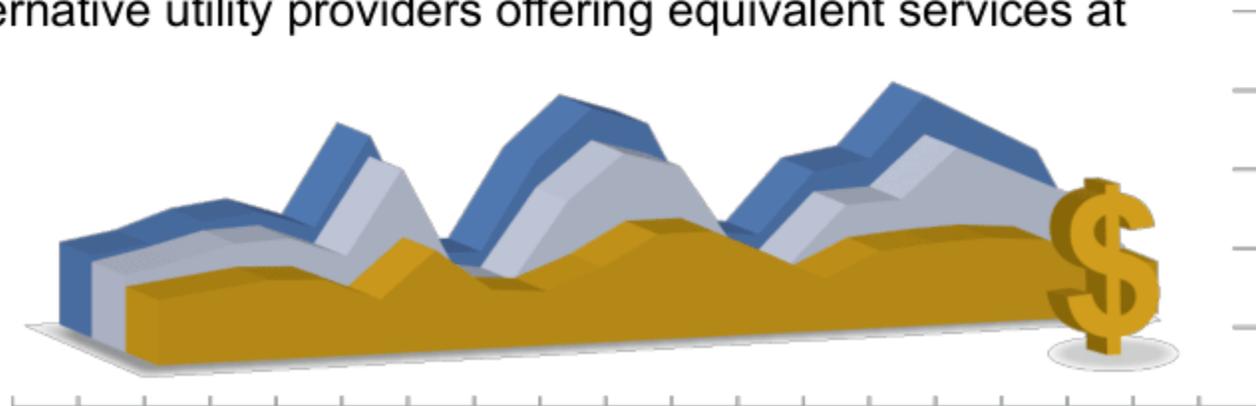
- Best selling energy management software since 1980
- Measure, Manage, Save
- Identify building control problems, inefficient facilities, and spot leaks
- Make Wise Energy Purchasing Decisions
- Motivate occupants to conserve
- Track and report greenhouse gas emissions and “Green Energy” credits
- Perform energy savings measurement & verification
- Improve budgeting, accruals, and accounting
- Fast processing of utility invoices
- Eliminate Billing Errors



How The Program Works



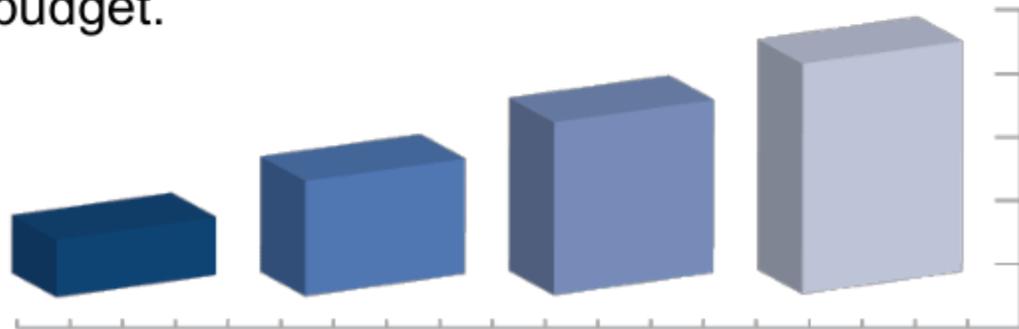
- Analyze and audit all telecommunication & utility costs to uncover billing errors and make objective, verifiable recommendations for future cost reductions.
- Determine if the client qualifies for a rate schedule change that will reduce cost.
- Determine if the client qualifies for tariff riders specific to their business (or industry) that will reduce cost.
- Verify the accuracy of utility meters to insure proper billing.
- Recommend alternative utility providers offering equivalent services at reduced rates.



How The Program Works



- Verify that the billings accurately reflect on-site equipment, or the services specified in the contract.
- Establish usage trends versus activity levels.
- Coordinate all client refunds and credits, if applicable.
- Implement and monitor all cost-saving recommendations over the contract period.
- Provide monthly reports showing the savings by utility.
- Charge fees that "share" in the savings, yet don't adversely impact client's current operating budget.



Utility Bill Audit Process



Utility Audit Process



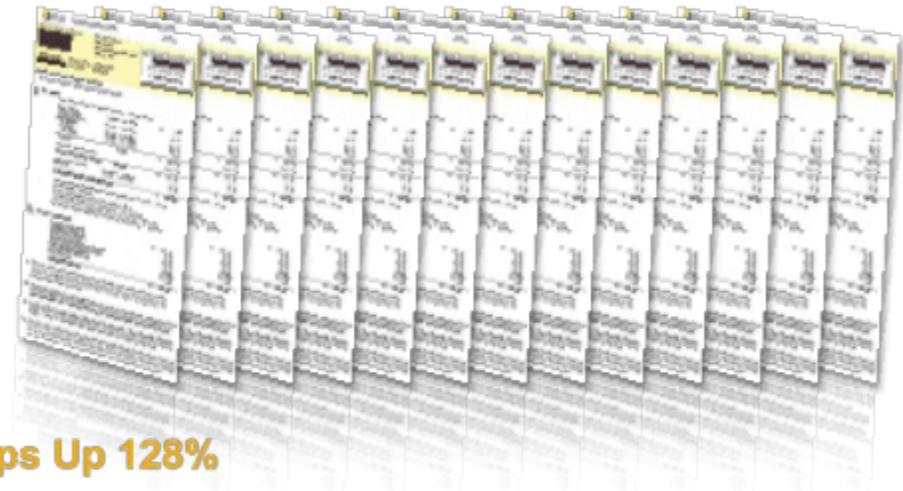
- Bills are scanned into our system for review by account managers, auditors and analysts
- Each bill is keyed into spreadsheets for trending and cost per unit analysis
- Each bill is also keyed into our rate tariff emulation programs
- If an opportunity is identified a “trouble ticket” is opened in our database system

Utility Bill Audit Process



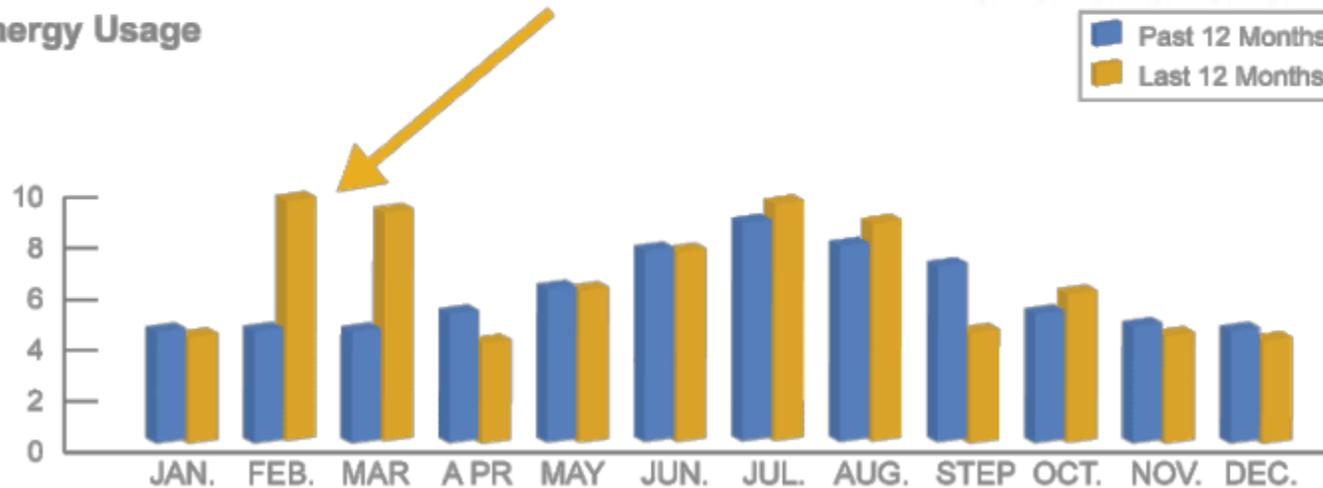
Utility Opportunity

Auditor notices that this client's energy usage went up 128% over the prior year on the current bill.



Client's Energy Use Suddenly Jumps Up 128%

Energy Usage



Utility Bill Audit Process



Utility Trouble Ticket

A trouble ticket is issued for each opportunity identified...



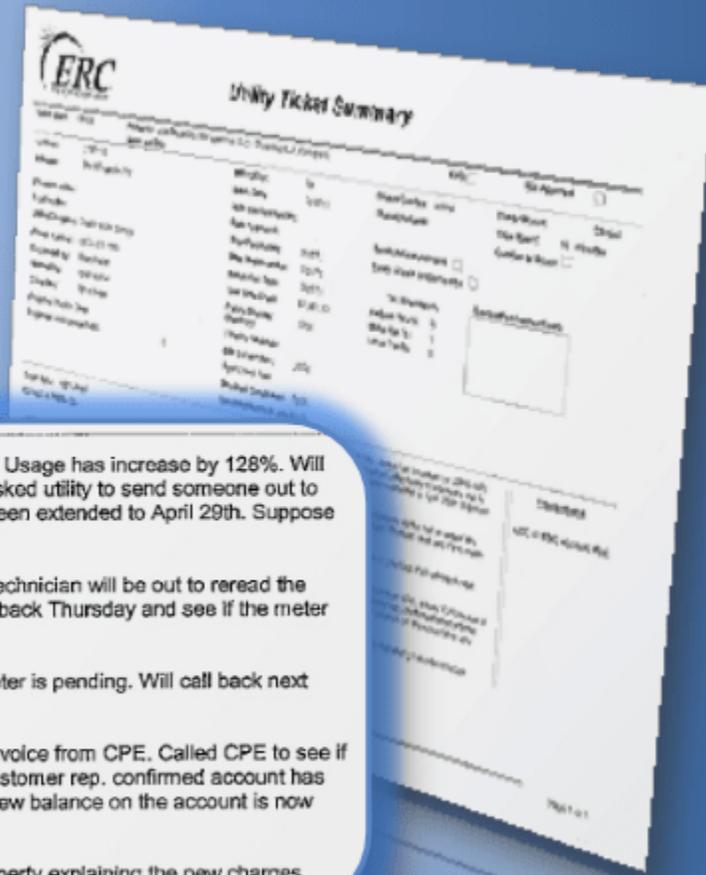
Steps Taken: 3/15/11 Received invoice for Feb. Usage has increase by 126%. Will send variance to property. Also asked utility to send someone out to reread the meter. Due date has been extended to April 29th. Suppose to call back Thursday the 17th.

Spoke with Andre at CPE and a technician will be out to reread the meter tomorrow. Will have to call back Thursday and see if the meter read was correct.

3/18/11 Called CPE reread on meter is pending. Will call back next week.

3/25/11 Received the corrected invoice from CPE. Called CPE to see if a payment has been received. Customer rep. confirmed account has not received a payment and the new balance on the account is now \$1,020.60.

Will send corrected invoice to property explaining the new charges.



Utility Audit Process



Utility Audit Process



- The utility companies are called to discuss the opportunity and to confirm that the savings identified by ERC are accurate
- The database ticket is updated and put into the audit report
- We also review any utility procurement opportunity



Telecom Bill Audit Process



Telecommunications Audit Process



- Bills are scanned into our system for review by account managers, auditors and analysts
- Each bill is keyed into spreadsheets for trending and cost
- A line list is developed documenting each phone line the customer is charged for
- Calls are made to each line the customer is paying for validation
- If an opportunity is identified a “trouble ticket” is opened in our database system

Telecom Bill Audit Process



Telecommunications Opportunity



This client might be paying for lines they are not using and may not know they were paying for.

None	
208-933-2018	Fax or Modem
208-933-2019	Fax or Modem
208-933-9300	"St. Lukes this is Jennifer"
None	
208-933-2007	Ring No Answer
208-933-2008	Ring No Answer
208-726-4574	Ring No Answer
208-726-3736	Ring No Answer
208-726-5495	St Lukes Audrey
208-726-6249	Ring No Answer
208-727-6671	Emergency Dept - Joanna

Account Name: Switch - Anytime USA - St Luke's Hospital
123 Main Street, Anytown, USA 12308 Date: 2/9/10

Carrier	Account Number	Called Identification	Billing Sequence	CSR Total	Location Address	Type of Line	LFIC Local Long Distance (Intrastate)	LFIC Long Distance (Interstate)	Local Usage	LD Usage
PMI	208-436-7151	801785 0004		11/10/09	2540 Addition Ave E, Twin Falls					
Contract		None								
	208-933-2018	Fax or Modem		\$13.00	Line discount \$6.50	Business	5340:PMI	5343:PMI		
	208-933-2019	Fax or Modem		\$13.00	Line discount \$6.50	Business	5340:PMI	5343:PMI		
	208-933-9300	"St. Lukes this is Jennifer"		\$570.00	Cable TV \$35.95, Listing \$9.00, ISDN \$50.00	ISDN:PRI				
	100-0721			\$1,250.00	Star Topology 100MG From: 2540 Addition Ave. E To: CD To: Main Hospital	Point-To-Point				
	208-933-9300-9300			\$20.00		DD				
		Total		\$1,966.00						
PMI	208-436-7151	801785 0014		11/10/09	700 N. College Rd Twin Falls					
Contract		None								
	208-933-2007	Ring No Answer		\$13.00	Line discount \$6.50	Business	5340:PMI	5343:PMI		
	208-933-2008	Ring No Answer		\$13.00	Line discount \$6.50	Business	5340:PMI	5343:PMI		
	208-933-4000	St. Luke's Clinic Amanda		\$604.95	Cable TV \$49.95, Dep Listing \$5.00	ISDN:PRI	5340:PMI	5343:PMI		
	208-933-4000-9300			\$150.00		DD				
		Total		\$820.95						
Quest	908-775-6884	208-726-4774 748		1/13/2010	100 Hospital Dr, Ketchikan ID 83340					
Contract		Expires 06/15, 36 months Written - On File								
	208-726-4574	Ring No Answer		\$47.88	Non-Published Listing \$3.00	Business	5173:USWyd	0917:McLand		
	208-726-3736	Ring No Answer		\$39.88		Business	5173:USWyd	0917:McLand		
	208-726-5495	St Lukes Audrey		\$39.88		Business	5173:USWyd	0917:McLand		
	208-727-6671	Ring No Answer		\$39.88		Business	0913:McLand	0913:McLand		
	208-727-6671	Emergency Dept - Joanna		\$39.88		Business	0913:McLand	0913:McLand		
		Total		\$201.40						

Telecom Bill Audit Process



Telecommunications Trouble Ticket

AT&T/Bell South

This account is being billed federal tax.

A trouble ticket is issued for each opportunity identified...





Telecom Issue Summary

Orlando Regional Healthcare

Closed Tickets

Tickets Closed Between: 1/1/11 and 1/5/11

<p>Orlando Regional Healthcare Account: 407-M43-0977-010</p> <p>AT&T/Bell South This account is being billed federal tax.</p>	<p>Issue Date: 9/17/10 Order Type: Billing Adjustment/Credit Date Implemented: 12/ 1/10 Resolution: The credit is applied to the 12-1-10 bill.</p>	<p>Ticket #: 17712 Order #: Ticket Status: Closed Opened By: Maureen Brew Time Spent: 125 minutes Account Manager: Chris Rosa</p>	<p>Status/Credits: Actual Status/Futures: Actual Credit Amount: \$44,191.39 Future Monthly Savings: \$723.00 Declined Credit Amt: \$0.00 Declined Monthly Amt: \$0.00</p>
--	--	---	---

MB: To request removal of the taxes billed on this account and file petition for refund.
 6-9-10 emailed Craig James Federal exempt form to have signed.
 6-17-10 emailed Federal exempt form to Sharon Laperia, responded will verify with tax department, then forward to get signed. May take 2 weeks to complete.
 Follow up 7-13 to make sure received.
 7-13-10 Keith going to hospital to see if can get LOA signed.
 Follow up 7-20-10 - received signed LOA
 7-28-10 emailed Sharon for update on fed exempt form signature. Follow up 8-3
 8-4-10 emailed Sharon for update Follow up 8-11-10
 8-11-10 Sharon replied will take a while. Follow up 8-31-10 MB 8-31 emailed Sharon for update on signature on fed exempt form. Follow up 9-14-10 MB
 9-14-10 emailed Sharon for update MB Follow up 9-21-10 MB
 9-20-10 received signed tax exempt from Sharon, emailed to AT&T tax group. Follow up 10-1-10 bill 10-20-10 MB
 9-28-10 received email from AT&T exemption added. Follow up 10-1-10 bill on 11-4-10 MB Averaged the federal tax amount for 2 months changed monthly savings from \$672.01 to \$723.00 MB
 10-19 received 10-1-10 bill, federal tax removed, send email to tax group asking if will refund any taxes. Follow up 10-21-10 MB Emailed TKT to start billing on monthly savings. MB
 10-19 received email will refund 3 years taxes, sent to tax group, credit should come thru in 2-3 weeks. Follow up 11-11 MB
 10-28-10 received email from AT&T credit issued \$43,960.25 for taxes from 10-2007 thru 10-2010, should appear on 10-29 or 11-29 bill. Follow up 10-29 bill on 11-17-10. Changed credit amount from \$8064.00. MB
 11-4-10 called AT&T credit should be on 11-29 bill Follow up 12-8-10 MB
 12-14 emailed Connie for bill. MB
 12-15 Connie replied, her contact having trouble getting bill to download, may take a week. Follow up 1-4-11 MB
 1-4-11 received 12-10-10 bill credit of \$44,191.39 applied. Closed MB

Monday, January 31, 2011

Orlando Regional Healthcare

Page 1 of 2

Telecom Bill Audit Process



Telecommunications Audit Process



- The phone company is called to discuss the opportunity and to confirm that the savings identified by ERC are accurate
- The database ticket is updated and put into the audit report
- We also review any telecommunication carrier opportunities



Sample Billing Errors



Common Billing Errors We Look For

We find that over 94% of our clients are over-paying for their telecom and utility services.

These are some of the more common billing errors we find in a typical audit.



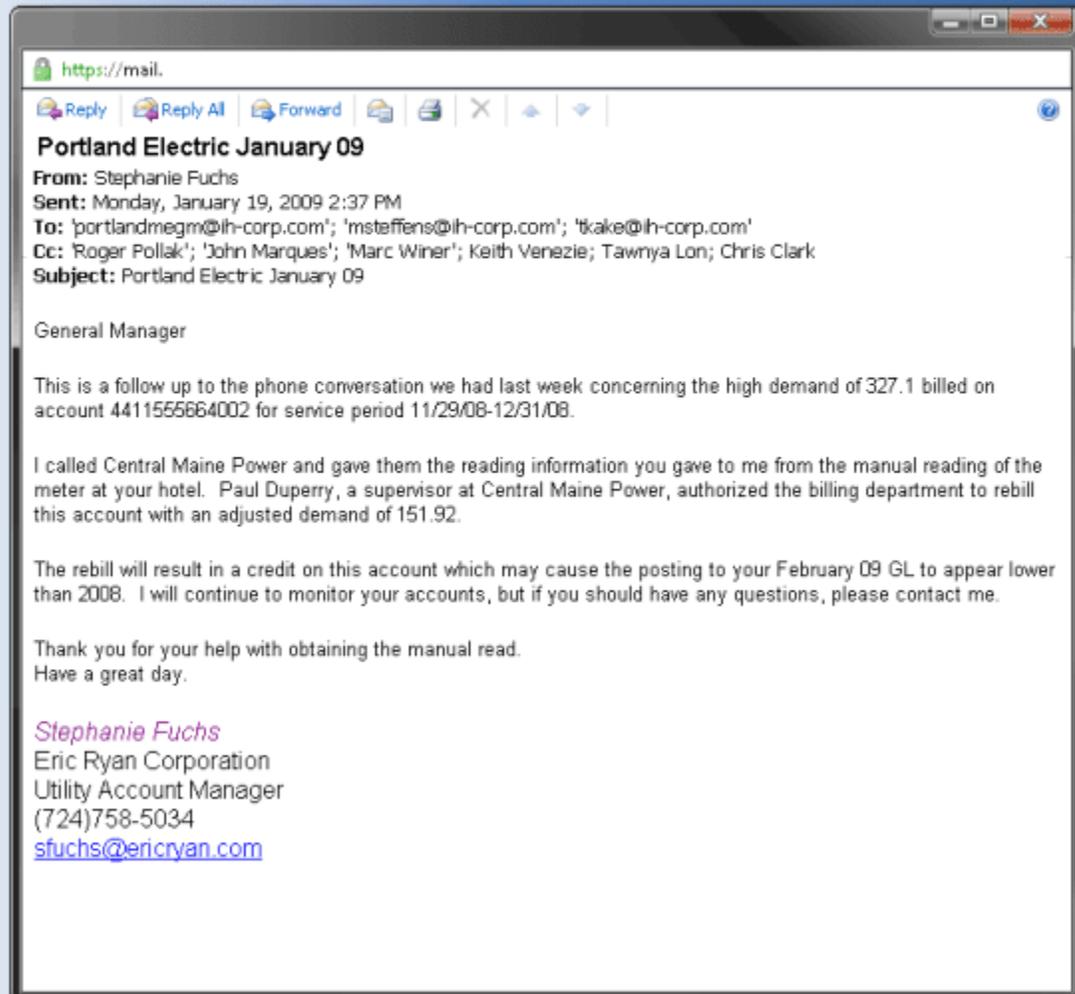
- Estimated reads
- Wrong rates
- Casual billing
- Water/Sewer information errors
- Slamming/cramming
- Ratchet demand charges
- Tax errors
- Not on supplier program
- Incorrect contracted rates charged

Sample Billing Errors



Estimated Reads

A utility may estimate the bill of a ratepayer if utility personnel are unable to gain access to obtain an actual meter reading. Often these estimates can be based on outdated or inaccurate data.



Sample Billing Errors



Wrong Rates

Often a provider may inadvertently apply the wrong rate.



BELLSOUTH

Account No.	Invoice No.	Invoice Date	Due Date	Amount Due	Currency
2508	1-7287	12/12/08	01/11/09	17,299.37	USD

Line	Participant	Phone Number	Item	Start Time	Time Zone	Quantity	Amount
1	8158821338	8158821338	On-Demand Meeting Toll Free Dial In	11/20/08 12:20:45	US-CD	8:00 mn	1.20
2	8158821338	8158821338	On-Demand Meeting Toll Free Dial In	11/20/08 12:21:53	US-CD	28:30 mn	4.20
3	AUDIO_CHAIR	4079421338	On-Demand Meeting Toll Free Dial In	11/20/08 12:28:22	US-CD	23:00 mn	3.45
4	8158821338	8158821338	On-Demand Meeting Toll Free Dial In	11/20/08 12:28:51	US-CD	21:00 mn	3.15

Total Cost 12.00

Line	Participant	Phone Number	Item	Start Time	Time Zone	Quantity	Amount
1	302511238	302511238	On-Demand Meeting Toll Free Dial In	11/20/08 12:24:55	US-CD	59:30 mn	8.85
2	4079421338	4079421338	On-Demand Meeting Toll Free Dial In	11/20/08 12:25:51	US-CD	38:30 mn	8.70
3	AUDIO_CHAIR	4079421338	On-Demand Meeting Toll Free Dial In	11/20/08 12:28:45	US-CD	35:00 mn	8.25
4	4079421338	4079421338	On-Demand Meeting Toll Free Dial In	11/20/08 12:29:45	US-CD	24:40 mn	8.10
5	4079421338	4079421338	On-Demand Meeting Toll Free Dial In	11/20/08 12:29:46	US-CD	34:30 mn	8.10
6	8158821338	8158821338	On-Demand Meeting Toll Free Dial In	11/20/08 01:40:51	US-CD	53:30 mn	7.95
7	4079421338	4079421338	On-Demand Meeting Toll Free Dial In	11/20/08 01:41:55	US-CD	53:50 mn	7.95
8	4079421338	4079421338	On-Demand Meeting Toll Free Dial In	11/20/08 01:25:14	US-CD	28:30 mn	4.20

Total Cost 62.10

Email: bellsouthbilling@bellsouth.com Page 01/175 Billing Questions: 1-800-655-1871

Quantity	Amount
00 mn	1.20
00 mn	4.20
00 mn	3.45
00 mn	3.15
at	12.00

Quantity	Amount
00 mn	8.85
00 mn	8.70
00 mn	8.25
00 mn	8.10
00 mn	8.10
00 mn	7.95
00 mn	7.95
00 mn	4.20
at	62.10

Sample Billing Errors



Water/Sewer Information Errors

Cooling tower used on site is being billed incorrectly for sewage and a percentage should be credited back to client.

Client: Florida Hospital/Celebration
 Address: 888 Celebration Place, Celebration, FL
 ER ID: Enterprise Community Development
 Meter #: 800204490
 Meter #: 111887 (Debit Meter)
 Meter ID: 140075 (Ingestion)
 Meter ID: 140082

Call for Debit Meter History

WATER INFORMATION				SEWER INFORMATION				REUSE WATER INFORMATION				DEBIT		TOTAL COST		LATE FEE	FINAL COST	Debit Credits Included in Sewer Cost
Month	Usage	Cost	1000-Gal	Usage	Cost	1000-Gal	Usage	Usage Cost	1000-Gal	Usage	Usage Cost	1000-Gal	Usage	Cost	1000-Gal			
02/01	2,240.00	\$2,209.34	\$2.12	1,727.00	\$1,714.35	\$2.42	2,240.00	\$2,209.34	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
03/01	2,387.00	\$2,324.14	\$2.12	1,727.00	\$1,714.35	\$2.42	2,387.00	\$2,324.14	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
04/01	2,212.00	\$2,166.88	\$2.12	1,727.00	\$1,714.35	\$2.42	2,212.00	\$2,166.88	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
05/01	2,018.00	\$2,043.76	\$2.12	1,727.00	\$1,714.35	\$2.42	2,018.00	\$2,043.76	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
06/01	2,182.00	\$2,131.18	\$2.12	1,727.00	\$1,714.35	\$2.42	2,182.00	\$2,131.18	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
07/01	2,182.00	\$2,131.18	\$2.12	1,727.00	\$1,714.35	\$2.42	2,182.00	\$2,131.18	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
08/01	2,182.00	\$2,131.18	\$2.12	1,727.00	\$1,714.35	\$2.42	2,182.00	\$2,131.18	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
09/01	2,182.00	\$2,131.18	\$2.12	1,727.00	\$1,714.35	\$2.42	2,182.00	\$2,131.18	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
10/01	2,182.00	\$2,131.18	\$2.12	1,727.00	\$1,714.35	\$2.42	2,182.00	\$2,131.18	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
11/01	2,182.00	\$2,131.18	\$2.12	1,727.00	\$1,714.35	\$2.42	2,182.00	\$2,131.18	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
12/01	2,182.00	\$2,131.18	\$2.12	1,727.00	\$1,714.35	\$2.42	2,182.00	\$2,131.18	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
Yr	21,750.00	\$21,443.82	\$2.12	17,270.00	\$17,143.50	\$2.42	21,750.00	\$21,443.82	172.80	17,270.00	\$17,143.50	172.80	17,270.00	\$17,143.50	172.80	\$21.20	\$17,143.50	\$17,143.50

WATER INFORMATION				SEWER INFORMATION				REUSE WATER INFORMATION				DEBIT		TOTAL COST		LATE FEE	FINAL COST	Debit Credits Included in Sewer Cost
Month	Usage	Cost	1000-Gal	Usage	Cost	1000-Gal	Usage	Usage Cost	1000-Gal	Usage	Usage Cost	1000-Gal	Usage	Cost	1000-Gal			
01/01	1,748.00	\$1,717.20	\$2.12	1,727.00	\$1,714.35	\$2.42	1,748.00	\$1,717.20	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
02/01	1,748.00	\$1,717.20	\$2.12	1,727.00	\$1,714.35	\$2.42	1,748.00	\$1,717.20	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
03/01	1,748.00	\$1,717.20	\$2.12	1,727.00	\$1,714.35	\$2.42	1,748.00	\$1,717.20	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
04/01	1,748.00	\$1,717.20	\$2.12	1,727.00	\$1,714.35	\$2.42	1,748.00	\$1,717.20	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
05/01	1,748.00	\$1,717.20	\$2.12	1,727.00	\$1,714.35	\$2.42	1,748.00	\$1,717.20	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
06/01	1,748.00	\$1,717.20	\$2.12	1,727.00	\$1,714.35	\$2.42	1,748.00	\$1,717.20	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
07/01	1,748.00	\$1,717.20	\$2.12	1,727.00	\$1,714.35	\$2.42	1,748.00	\$1,717.20	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
08/01	1,748.00	\$1,717.20	\$2.12	1,727.00	\$1,714.35	\$2.42	1,748.00	\$1,717.20	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
09/01	1,748.00	\$1,717.20	\$2.12	1,727.00	\$1,714.35	\$2.42	1,748.00	\$1,717.20	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
10/01	1,748.00	\$1,717.20	\$2.12	1,727.00	\$1,714.35	\$2.42	1,748.00	\$1,717.20	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
11/01	1,748.00	\$1,717.20	\$2.12	1,727.00	\$1,714.35	\$2.42	1,748.00	\$1,717.20	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
12/01	1,748.00	\$1,717.20	\$2.12	1,727.00	\$1,714.35	\$2.42	1,748.00	\$1,717.20	17.28	1,727.00	\$1,714.35	17.28	1,727.00	\$1,714.35	17.28	\$2.12	\$1,714.35	\$1,714.35
Yr	17,480.00	\$17,172.00	\$2.12	17,270.00	\$17,143.50	\$2.42	17,480.00	\$17,172.00	172.80	17,270.00	\$17,143.50	172.80	17,270.00	\$17,143.50	172.80	\$21.20	\$17,143.50	\$17,143.50

Water (in place to make sure FFI doesn't pay too much in Sewer charges due to expiration of the cooling tower. It is really \$222, but the meter belongs to FI, so there are no charges associated with it. Can get history periodically from ERC to see if the meter is correct. I used 1,000,000 gallons less this year than last year, but paid only \$445.00 less. Sewer cost \$75.67 more in 2007 when we used 362,000 gallons less domestic and 1,000,000 gallons reagent Debit meter read 0. Contacted utility and was told that it may have something to do with reading lower about that (that is wrong) so I requested the data that was added. There are any discrepancies or credits requested, they will certainly handle that. Jan 10/2008
 Jerry Rembold on July 11th, a proposal was submitted by ERC to Enterprise Community Development on July 20th, regarding the on-going debit meter issue. Jan 10/2008

See: meeting for results of the proposal. Jan 10/2008

with regarding sewer increase on the \$5500 bill (increased by 1,375.00 gallons), see message. Jan 10/2008

I issued a bill that did not include sewer usage charges, only billed the water base charge. Jan 1/2008

email (done over to Eric Powell) she provided me with the water debit meter reading that I obtained yesterday from the general log (1,075,000), noting that it was a huge increase from the previous month's 495,000. I had her confirm the debit meter number. All checks out, as was only billed for Sewer base charges, not usage, and inquired if this was due to the large debit meter read. She is going to run a history on all of the reads for this account and will call me back with her findings. Jan 10/2008

See up. She has passed the info onto some other personnel (agent in debit issues). She will follow up and contact me with updated info as to why, what happened and how to proceed. Jan 10/2008 provided both with this information as well through. no results. Jan 10/2008

I with Marie, she said the bill read used a interest. It would be interest and credits applied (Sewer usage charges that were inadvertently bill off of last month's bill, would be applied to next month. I called back and pointed out that we had not received debit credits since 01/10/08 have Brian Smith report) as an in-depth analysis. I followed up with an email of appreciation and explanation of what has gone on over the last 2 years and how important it was to have the issue resolved. Jan 20/2008

I with Eric from Enterprise, Keith, Sam, Angelo, and myself for 02/10/08 11:00 at Celebration. Jan 21/2008

Sewer Cost
\$1,311.31
\$2,516.80
\$173.03
\$817.96
\$1,705.99
\$2,080.65
\$1,976.26
\$1,724.58
\$1,828.97
\$1,753.18
\$1,920.49
\$364.65
\$18,173.87
Deduct Credits Included in Sewer Cost
\$148.72
\$270.27
\$491.92
\$910.91

Sample Billing Errors



Tax Errors

Our clients are often charged taxes on un-taxable usage, double taxed, or taxed while exempt.

Page 1 of 53

one COMMUNICATIONS®
2150 Holmgren Way
Green Bay, WI 54304

Return Service Requested

JANICE DOUGHERTY
LAWRENCE COUNTY
430 COURT ST
NEW CASTLE PA 16101-3508

Account Summary

Invoice Date	04/02/2010
Invoice Period	04/02/2010-05/01/2010
Account Number	00000003879629
Client Service	1907/962-2488
E-mail	service@onecommunications.com

Past Due

Previous Bill	\$ 953.81
Payments as of 04/02/2010	\$ 487.90
SR Adjustments	-436.21
Amount Past Due	0.00

Summary of Current Charges

Local Telephone Services	3,102.06
Long Distance Services	1,012.35
Other Products & Services	16.75
Discounts	0.00
Adjustments	0.00
Taxes	587.81
Surcharges	383.33
1 use Discount Plan	0.00

Participate in the One Communications Credits for Competitive Bidding and Pre-Paid for Presentations

Taxes 587.81

For your business at the same time, it's an easy way to reduce your communications bill and earn money to reinvest in your business! Learn more at www.onecommunications.com/connections.

Breakdown of Service (%)

75% Local Telephone Services
33% Long Distance Services
3% Data & Internet Services
3% Other Products & Services

Remittance Section

Account Number	00000003879629
Invoice Date	04/02/2010
Invoice Period	04/02/2010-05/01/2010
Total Amount Due by 04/22/2010	\$ 1,182.89

Payment Amount Enclosed \$

To pay by Check or Money Order (U.S. Dollars only)
Write your Account Number on your check.
Make payable to One Communications.
To pay online, go to www.onecommunications.com/paybill

ONE COMMUNICATIONS
PO BOX 410791
BOSTON, MA 02241-0791

02303676529300051026932

Sample Billing Errors



Incorrect Contracted Rates

We often find that our clients are being billed for a utility at a much higher rate than their contract has outlined.

Monthly Energy Spend



Other Savings Found



Broken Equipment

Some times our audits uncover equipment that is broken or in disrepair resulting in excessive use of a utility.

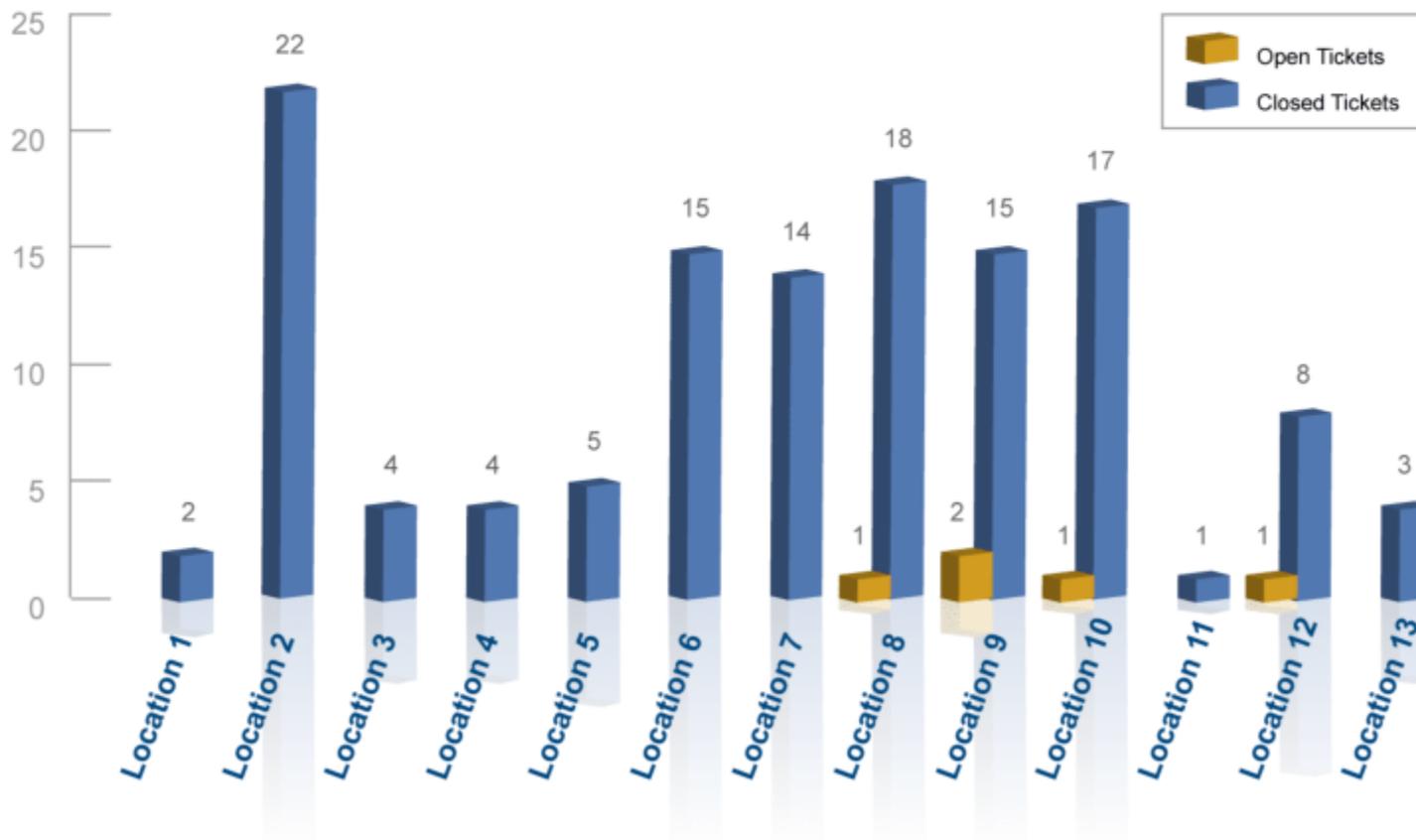
After reviewing your water bills for service period 11/26/08-12/28/08 we noticed a significant increase on meter #88233505 for account #10000996505084. Our records indicate that this meter is an irrigation line.

The utility was unable to confirm that this meter is intended for irrigation use.

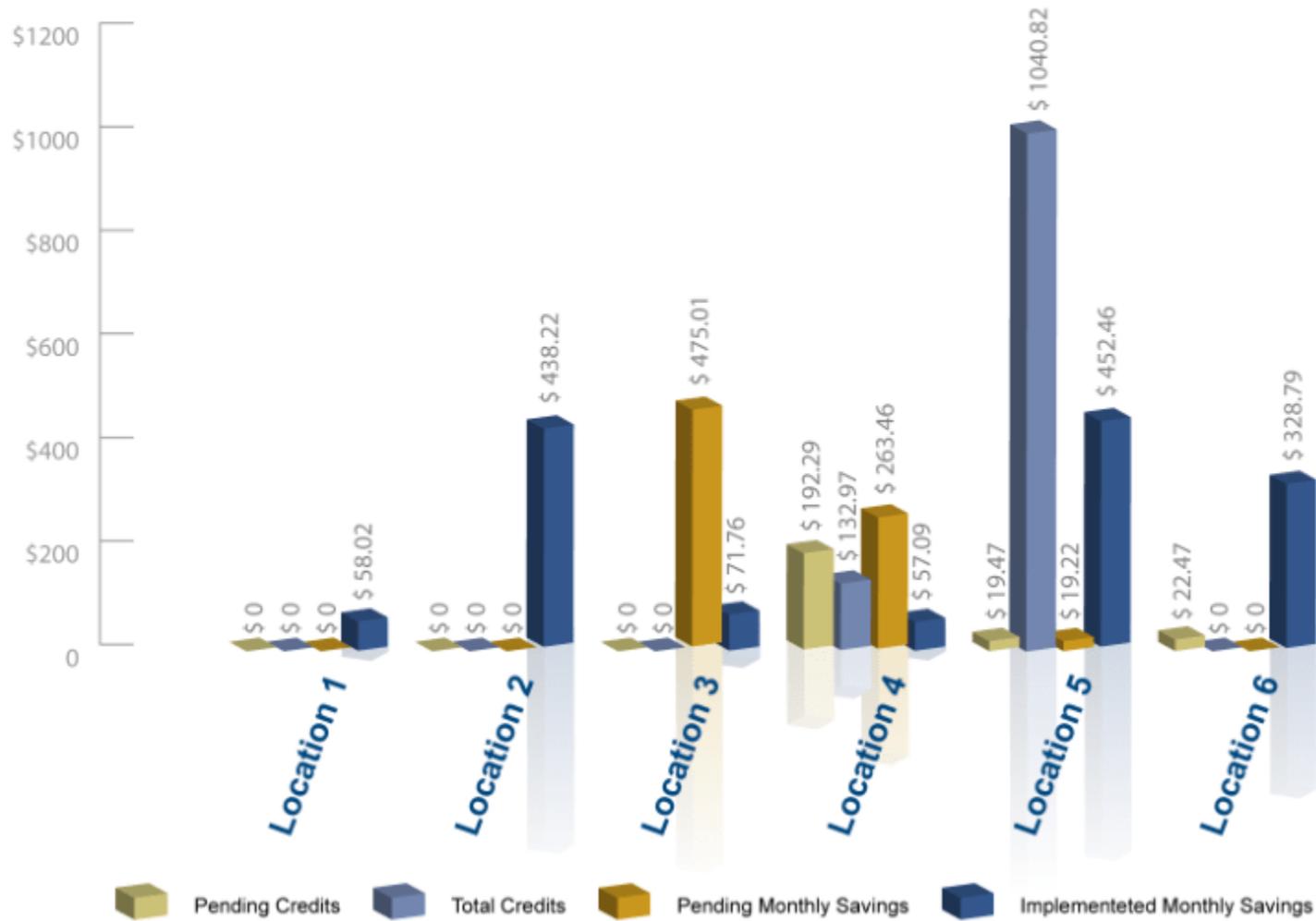
We found a leak on the sprinkler system and have repaired it. We are also in contact with the water company to see if are able to receive a credit.

Thank you

Active Reporting



Active Reporting



What We Need to Proceed



1. Copies of your telephone and/or utility bills:
2. A blank, signed Letter of Authorization (LOA) typed onto your company's letterhead:
3. Copies of any Contracts or Agreements:
4. Copies of your state and federal sales tax exemption forms:
5. Complete the Client Information Form(s):

What We Need to Proceed



Copies of your telephone and/or utility bills

- Complete copies of your gas, electric, water, sewer, and waste bills for the past twelve (12) months
- Complete copies of your cellular, local, and long distance telephone bills for the most recent two months

Please Note: Any additional billings provided will help ensure a more thorough audit.



What We Need to Proceed



Letter of Authorization

Typed onto your company's letterhead; This document will give the utility and/or telecommunication Companies authorization to provide information to ERC.

Please Type
On Your Company Letterhead

Date: _____

To: _____

To Whom It May Concern:

The Eric Ryan Corporation (ERC) is hereby engaged and authorized to act as consultant for the undersigned in matters pertinent to obtaining information with regard to services for the following accounts:

Customer: _____

Federal Tax ID #: _____

Address: _____

Account #(s): _____

You are authorized and requested to respond to ERC in all matters pertaining to our account with your company. We request that you provide ERC with billing records, equipment records, service records, or any additional information deemed necessary by ERC. ERC is authorized to discuss all matters regarding our account. This letter of authorization is valid through the term of the Agreement between Client and ERC.

Agreed: _____

SIGNATURE

PRINTED NAME

TITLE

FEDERAL TAX ID #

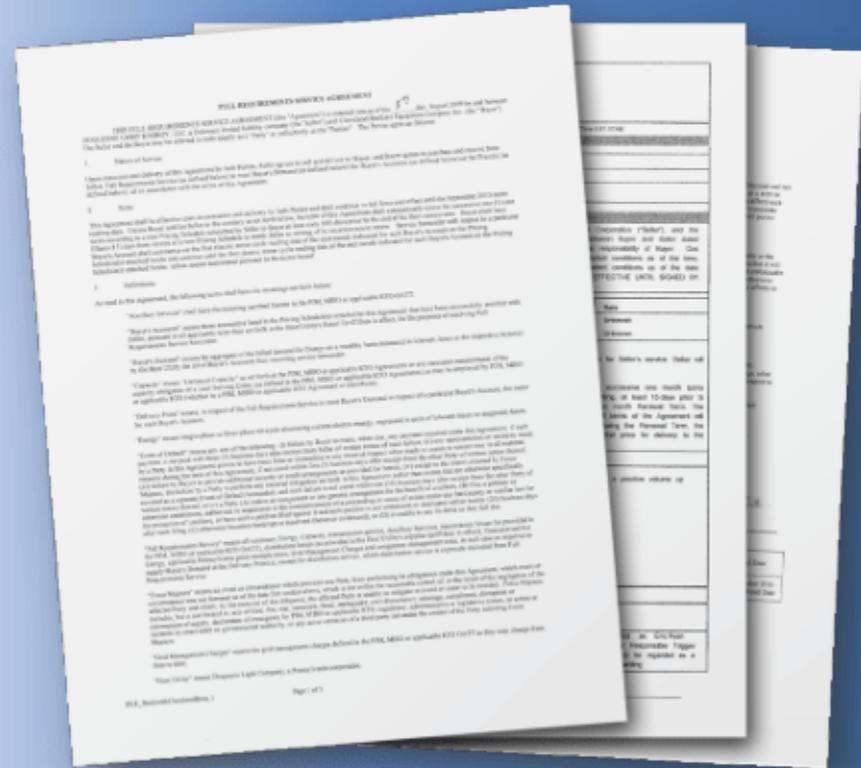
DATE

What We Need to Proceed



Contracts & Agreements

Copies of any Contracts or Agreements between your company and any telephone and/or utility companies



What We Need to Proceed



Tax Exemption Forms

Copies of your state and federal sales tax exemption forms if applicable

STATE OF KANSAS **DEPARTMENT OF REVENUE**

Division of Taxation
Kansas Department of Revenue
915 SW Harrison St.
Topeka, KS 66625



(785) 296-3044
FAX (785) 296-4989
TTY (785) 296-4461

Customer Relations

August 25, 2004

Harold Berndt
University of Missouri System
118 University hall
Columbia MO 65211

RE: Tax Exempt Status

Dear Mr. Berndt:

The Kansas Department of Revenue has identified University of Missouri System as a nonprofit educational institution pursuant to K.S.A. 79-3606(ddd), as defined in 2000 Senate Bill 59.

As such, all sales of tangible personal property and services purchased by the University of Missouri System which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and used solely by such academy for the preparation, publication and dissemination of education materials are exempt from Kansas sales tax.

Enclosed is a sales tax exemption certificate for "Educational Institutions," which may be copied as many times as necessary. The completed exemption certificate is to be retained by the seller of the tangible personal property.

This determination should be maintained in your institution's records, and furnished to your institution's vendors upon their request.

If we may be of further assistance, please contact us at your earliest convenience.

Sincerely,

Bob Clelland
Customer Relations
785-296-2473

FOR THE DIRECTOR OF TAXATION

**WISCONSIN SALES AND USE TAX
CERTIFICATE OF EXEMPT STATUS (CES)**
(Governmental, Religious, Charitable, Scientific or Educational Organization)

Wisconsin Department of Revenue
PO Box 8902
Madison WI 53708-8902
PHONE (608) 266-2776
TDD (608) 267-2946

Sales to the below named organization are exempt from Wisconsin sales and use tax under sec. 77.54(3e) and 77.55(1), Wis. Stats.

This certificate is valid until revoked by the Wisconsin Department of Revenue.

STATE OF WISCONSIN LW SYSTEM
101 E WILSON ST
MADISON WI 53702

RETURNS:
040706

EXPIRES:
4/9/1997

IMPORTANT:
Sales to your organization are taxable unless you furnish your supplier with the CES number shown above.
Sales by your organization may be subject to tax. If your organization makes taxable sales, it must obtain a seller's permit and remit sales tax to the Department of Revenue.
Questions: Contact the Department of Revenue by telephone at our above number, FAX (608) 267-1030, E-mail sales1@state.wisconsin.gov, or at our Web site www.dor.state.wisconsin.gov

What We Need to Proceed



Client Information Forms

We will need a complete Client Information Form for each location.

Client Information Form

General

Company Name: _____ Type of Business: _____
Address: _____ If Hotel, # of Rooms: _____ If Hospital, # of Beds: _____
State Tax ID #: _____
Federal Tax ID #: _____

Primary Contact:
Name: _____ Title: _____ Email: _____
Phone #: _____ Fax#: _____

Maintenance Contact:
Name: _____ Title: _____ Email: _____
Phone #: _____ Fax#: _____

Accounts Payable Contact:
Name: _____ Title: _____ Email: _____
Phone #: _____ Fax#: _____

Telephone System Contact:
Name: _____ Title: _____ Email: _____
Phone #: _____ Fax#: _____

Name Of Facility	Address	Sq. Ft.

General Questions:
Do you have any utility and/or tele Contracts in place? ___ Yes ___ No
If yes, please include a copy.
Have you had any major renovations in the past 6 months or will you in the next 6 months? ___ Yes ___ No
If yes, at what location(s) _____
Have you closed any facilities/buildings in the past year or will you in the coming year? ___ Yes ___ No
If yes, at what location(s) and when: _____
Have you opened any facilities/buildings in the past year or will you in the coming year? ___ Yes ___ No
If yes, at what location(s) and when: _____

Utility Questions:
Do you have an alternative fuel source available? ___ Yes ___ No
If yes, at what location(s) _____
Do you have any cooling towers/duct meters? ___ Yes ___ No
If yes, at what location(s) _____
Do you irrigate any fields, lawns, etc.? ___ Yes ___ No
If yes, at what location(s) _____
Are any buildings electrically heated? ___ Yes ___ No
If yes, at what location(s) _____
Do you own any electric transformers? ___ Yes ___ No
If yes, at what location(s) _____

Telecommunication Questions:
Type of Phone System: _____
Type of Voicemail System: _____
Type of Call Accounting System (if applicable): _____
Who is Property Management System with (if applicable): _____
System Vendors: _____

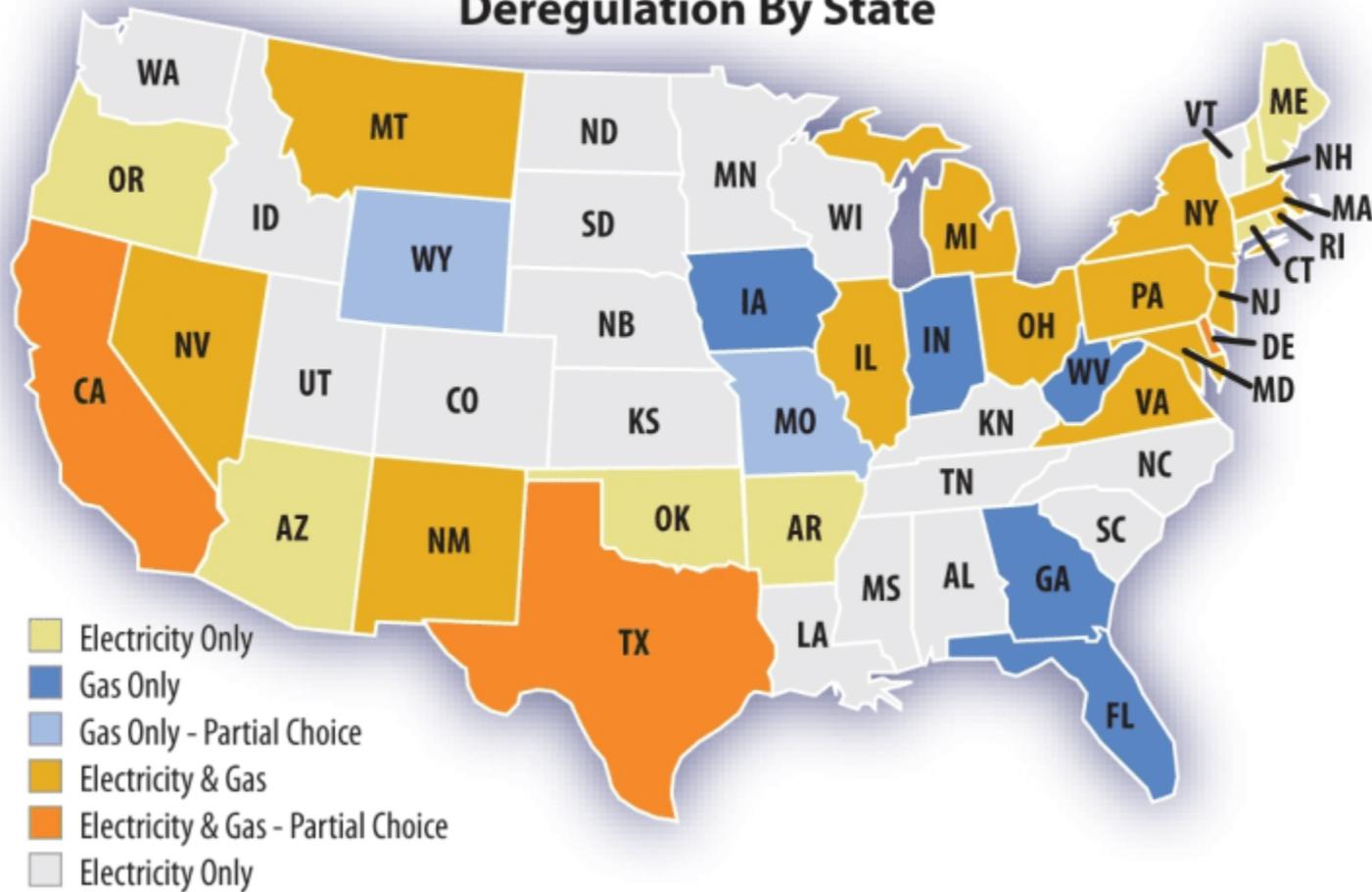
Would you please share how you heard about us? _____

Please attach any special contracts that you have with utility and/or telecommunication providers, including all contracts with brokers or marketers. (If none are attached, note will be performed based on the assumption that no contracts exist.)

Why Eric Ryan Corporation?



Deregulation By State



Why Eric Ryan Corporation?



- Several different options to selecting a “fee for service” program such as shared savings, per room per month and fixed fee
- No obligation to implement any of the recommendations made
- ERC implements, monitors and reports savings on any action item approved for implementation by client
- 87% client retention base
- Large enough to serve you
Small enough to know you

THANK YOU

