P.U.C.O. NO. 1

ACCESS SERVICE TARIFF

Regulations, Rates and Charges

For the furnishing and provision of
Interexchange Carrier Access Service

THE FARMERS MUTUAL TELEPHONE COMPANY
as provided herein.

RECEIVED
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TARIFF DIVISION
PUBLIC UTILITIES COMMISSION OF OHIO

ISSUED February 12, 1988 EFFECTIVE May 1, 1987

IN ACCORDANCE WITH ORDER NO. 83-464-TP-C0I (Subfile C)
ISSUED BY THE PUBLIC UTILITIES COMMISSION OF OHIO
Roger Rathge, President
Okolona, Ohio

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EXPLANATION OF SYMBOLS

A. EXPLANATION OF SYMBOLS

1. (C) - To signify changed regulations
2. (D) - To signify discontinued rate or regulation
3. (I) - To signify increased rate
4. (N) - To signify new rate or regulation
5. (R) - To signify reduced rate
6. (S) - To signify reissued matter
7. (T) - To signify a change in text, but no change in rate or regulation

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1. Intrastate Carrier Access Service

A. This Company, hereinafter called the concurring company, assents to, adopts and concurs in the regulations and certain rates and charges for the provision of intrastate carrier access service as (T) specified in the Access Service Tariff, F.C.C. No. 5 filed with the Federal Communications Commission by the National Exchange Carrier Association ("NECA Tariff") as such tariff now (T) exists, or as it may be revised, added to or supplemented by superseding sheets or issues; provided however, that the regulations, rates and charges specified in Section 4, End User Access Service, have been excluded from intrastate customers by order of the Public Utilities (T) Commission of Ohio. In addition to rates set forth in the NECA tariff, where applicable, certain rates, terms, and conditions for switched access services, including Intrastate Carrier Common Line Access Services, are set forth in Section 3 herein.

B. Sections of the Access Service Tariff, F.C.C. No. 5, to be concurred in are as follows:

Section 1	Application of Tariff
Section 2	General Regulations
Section 3	(Carrier Common Line Access Service rates moved to Section 3 herein.)
Section 5	Access Ordering
Section 6	Switched Access Service: Switched access rates applied to the intrastate jurisdiction shall remain at the levels existing on December 31, 1997 except for those rates reduced pursuant to the FCC's Report and Order and Further Notice of Proposed Rulemaking, WC Docket Nos. 10-90, et al., FCC No. 11-161 (released November 18, 2011): see rates in Section 3, Sheet No. 1 herein. (T)
Section 7	Special Access Service
Section 9	Directory Assistance Service
Section 10	Special Federal Government Access Services
Section 11	Special Facilities Routing of Access Services
Section 12	Specialized Services or Arrangements
Section 13	Additional Engineering, Additional Labor and Miscellaneous Services
Section 14	Exceptions to Access Service Offerings

BILLING AND COLLECTION

Interexchange billing and collection services, except for recording services are deregulated. Recording services, other than billing name and address service, while subject to regulation by the Public Utilities Commission of Ohio, are detariffed. Upon conversion of an end office to equal access, billing name and address information for non-prescribed traffic shall be provided to interexchange carriers upon rates, terms and conditions to be filed with this Commission.

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

Intrastate Carrier Common Line Access Service Reference Tariff

The Telephone Company will provide Carrier Common Line Access Service (Carrier Common Line Access) to interexchange service providers ("IXCs") in conjunction with Switched Access Service provided in Section 6. of the National Exchange Carrier Association (NECA) Tariff F.C.C. No. 5 or the appropriate Switched Access Service section of other Access Service tariffs in which the Telephone Company participates.

1. General Description

Carrier Common Line Access provides for the use of end users' Telephone Company-provided common lines by IXCs for access to such end users to furnish intrastate communications.

Premium Access is (1) Switched Access Service provided to customers under this tariff which furnish intrastate MTS/WATS, and (2) Switched Access Service in an end office converted to equal access.

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

Intrastate Carrier Common Line Access Service Reference Tariff (Continued)

2. Limitations

2.1 Exclusions

Neither a telephone number nor detail billing is provided with Carrier Common Line Access. Additionally, directory listings and intercept arrangements are not included in the rates and charges for Carrier Common Line Access.

2.2 Access Groups

All line side connections provided in the same access group will be limited to the same features and operating characteristics.

All trunk side connections provided in the same access group will be limited to the same features and operating characteristics.

2.3 WATS Access Lines

Where Switched Access Services are connected with Special Access Services at Telephone Company Designated WATS Serving Offices for the provision of WATS or WATS-type Services, Switched Access Service minutes which are carried on that end of the service (i.e., originating minutes for outward WATS and WATS-type services and terminating minutes for inward WATS and WATS-type services) shall not be assessed Carrier Common Line Access per minute charges.

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

Intrastate Carrier Common Line Access Service Reference Tariff (Continued)

3. Undertaking of the Telephone Company

Where the IXC is provided Switched Access Service for intrastate communications under other sections of this or other Access Service tariffs, the Telephone Company will provide the use of Telephone Company common lines by an IXC for access to end users at rates and charges as set forth in the Telephone Company's Intrastate Access Service Tariff.

4. Obligations of the IXC

4.1 Switched Access Service Requirement

The Switched Access Service associated with Carrier Common Line Access shall be ordered by the IXC under applicable sections of NECA Tariff F.C.C. No. 5.

4.2 Supervision

The IXC facilities at the premises of the ordering IXC shall provide the necessary on-hook and off-hook supervision.

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

Intrastate Carrier Common Line Access Service Reference Tariff (Continued)

5. Determination of Usage Subject to Carrier Common Line Access Charges

Except as set forth herein, all Switched Access Service provided to the IXC will be subject to Carrier Common Line Access charges.

5.1 Cases Involving Usage Recording By the IXC

Where Feature Group C end office switching is provided without Telephone Company recording and the IXC records minutes of use used to determine Carrier Common Line Access charges (i.e., Feature Group C operator and calls such as pay telephone sent-paid, operator-DDD, operator-person, collect, credit-card, third number and/or other like calls), the IXC shall furnish such minutes of use detail to the Telephone Company in a timely manner. If the IXC does not furnish the data, the IXC shall identify all Switched Access Services that could carry such calls in order for the Telephone Company to accumulate the minutes of use through the use of special Telephone Company measuring and recording equipment.

5.2 Local Exchange Access and Enhanced Services Exemption

When access to the local exchange is required to provide an IXC service (e.g., MTS/WATS-type, telex, Data, etc.) that uses a resold Special Access service, Switched Access Service Rates and Regulations, as set forth in Section 6. of NECA Tariff F.C.C. No. 5 will apply, except when such access to the local exchange is required for the provision of an enhanced service.

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

Intrastate Carrier Common Line Access Service Reference Tariff (Continued)

6. Resold Services

6.1 Scope

Where the IXC is reselling MTS and/or MTS-type service(s) on which the Carrier Common Line and Switched Access charges have been assessed, the IXC may, at the option of the IXC, obtain Feature Group A, Feature Group B or Feature Group D Switched Access Service under Section 6. of NECA Tariff F.C.C. No. 5 for originating and/or terminating access in the local exchange. Such access group arrangements whether single lines or trunks or multiline hunt groups or trunk groups will have Carrier Common Line Access charges applied as set forth in the Telephone Company's Intrastate Access Service Tariff in accordance with the resale rate regulations set forth in 6.4 following. For purposes of administering this provision:

Resold intrastate terminating MTS and MTS-type service(s) shall include collect calls, third number calls and credit card calls where the reseller pays the underlying carrier's service charges.

Resold intrastate originating MTS and MTS-type service(s) shall not include collect, third number, or credit card calls.

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

Intrastate Carrier Common Line Access Service Reference Tariff (Continued)

6. Resold Services (Cont'd)

6.2 IXC Obligations Concerning the Resale of MTS and MTS-type Services

When the IXC is reselling MTS and/or MTS-type service as set forth in 6.1 preceding, the IXC will be charged Carrier Common Line Access charges in accordance with the resale rate regulations as set forth in 6.4 following if the IXC furnishes documentation of the MTS usage and/or the MTS-type usage. Such documentation supplied by the IXC shall be supplied each month and shall identify the involved resold MTS and/or MTS-type services.

The monthly period used to determine the minutes of use for resold MTS and/or MTS-type service(s) shall be the most recent monthly period for which the IXC has received a bill for such resold service(s). This information shall be delivered to the Telephone Company, at a location specified by the Telephone Company, no later than 15 days after the bill date shown on the resold MTS and/or MTS-type service bill. If the required information is not received by the Telephone Company, the previously reported information, as described preceding, will be used for the next two months. For any subsequent month, no allocation or credit will be made until the required documentation is delivered to the Telephone Company by the IXC.

6.3 Resale Documentation Provided By the IXC

When the IXC utilizes Switched Access Service as set forth in 6.2 preceding, the Telephone Company may request a certified copy of the IXC's resold MTS or MTS-type usage billing. Requests for billing will relate back no more than 12 months prior to the current billing period.

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

Intrastate Carrier Common Line Access Service Reference Tariff (Continued)

6. Resold Services (Cont'd)

6.4 Rate Regulations Concerning the Resale of MTS and MTS-type Services

When the IXC is provided an access group to be used in conjunction with the resale of MTS and/or MTS-type services as set forth in 6.1 preceding, subject to the limitations as set forth in 6.2 preceding, and the billing entity receives the usage information required as set forth in 6.2 preceding, to calculate the adjustment of Carrier Common Line Access charges, the IXC will be billed as set forth in (C) below.

(A) Apportionment and Adjustment of Resold Minutes of Use

When the IXC is provided with more than one access group in a LATA in association with the resale of MTS and/or MTS-type services, the resold minutes of use will be apportioned as follows:

(1) Originating Services

The Telephone Company will apportion the resold originating MTS and/or MTS-type services and originating minutes of use for which the resale credit adjustment applies, among the access groups. Such apportionment will be based on the relationship of the originating usage for each access group to the total originating usage for all access groups in the LATA. For purposes of administering this provision:

Resold originating MTS and/or MTS-type services minutes shall be only those attributable to intrastate originating MTS and/or MTS-type minutes and shall not include collect, third number, or credit card calls.

The resale credit adjustment shall apply for resold originating MTS and MTS-type services and minutes of use, provided Carrier Common Line and Switched Access Charges have been assessed on such services.

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

Intrastate Carrier Common Line Access Service Reference Tariff (Continued)

6. Resold Services (Cont'd)

6.4 Rate Regulations Concerning the Resale of MTS and MTS-type Services (Cont'd)

(A) Apportionment and Adjustment of Resold Minutes of Use (Cont'd)

(2) Terminating Services

The Telephone Company will apportion the resold terminating MTS and/or MTS-type services and terminating minutes of use for which the resale credit adjustment applies, among the access groups. Such apportionment will be based on the relationship of the terminating usage for each access group to the total terminating usage for all access groups in the LATA. For purposes of administering this provision:

Resold terminating MTS and/or MTS-type services minutes shall be only those attributable to intrastate terminating MTS/MTS-type (i.e., collect calls, third number calls, and credit card calls).

The resale credit adjustment shall apply for resold terminating MTS and MTS-type services and minutes of use, provided Carrier Common Line and Switched Access Charges have been assessed on such services.

(B) Direct and Indirect Connections

Each of the access group arrangements used by the IXC in association with the resold MTS and/or MTS-type services must be connected either directly or indirectly to the IXC designated premises at which the resold MTS and/or MTS-type services are terminated. Direct connections are those arrangements where the access groups and resold MTS and/or MTS-type services are terminated at the same IXC designated premises.

Indirect originating connections are those arrangements where the access groups and the resold originating MTS and/or MTS-type services are physically located at different IXC designated premises in the same exchange. Such different IXC designated premises are connected by facilities that permit a call to flow from access groups to resold MTS and/or MTS-type services.

Indirect terminating connections are those arrangements where the access groups and resold terminating MTS and/or MTS-type services are physically located at different IXC designated premises in the same exchange. Such different IXC designated premises are connected by facilities that permit a call to flow from resold terminating MTS and/or MTS-type services to access groups.

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

Intrastate Carrier Common Line Access Service Reference Tariff (Continued)

6. Resold Services (Cont'd)

6.4 Rate Regulations Concerning the Resale of MTS and MTS-type Services (Cont'd)

(C) Rates

The Premium Access Charge per minute as set forth in the Telephone Company's Intrastate Access Service Tariff will apply. The minutes billed Carrier Common Line Access Service charges will be the adjusted originating intrastate access minutes and the adjusted terminating intrastate access minutes.

The adjusted originating access minutes will be the originating intrastate access minutes less the reported resold originating MTS and/or MTS-type service minutes of use as set forth in (A)(1) preceding; but not less than zero. The adjusted terminating access minutes will be the terminating intrastate access minutes less the reported resold terminating MTS and/or MTS-type service minutes of use as set forth in (A)(2) preceding; but not less than zero.

(D) When the Adjustment Will Be Applied to IXC Bills

The adjustment as set forth in (C) preceding will be made to the involved IXC account no later than either the next bill date, or the one subsequent to that, depending on when the usage report is obtained.

(E) Conversion of Billed Usage to Minutes

When the MTS and/or MTS-type usage is shown in hours, the number of hours shall be multiplied by 60 to develop the associated MTS and/or MTS-type minutes of use. If the MTS and/or MTS-type usage is shown in a unit that does not show hours or minutes, the IXC shall provide a factor to convert the shown units to minutes.

(F) Percent Intrastate Use (PIU)

The adjustment as set forth in (C) preceding will be made to the involved IXC account after making the adjustments to the customer account as set forth in 7.4 following (PIU).

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

Intrastate Carrier Common Line Access Service Reference Tariff (Continued)

7. Rate Regulations

7.1 Billing of Charges

Carrier Common Line charges will be billed to each Switched Access Service provided under this tariff and the Telephone Company's Intrastate Access Service Tariff.

7.2 Measuring and Recording of Call Detail

When access minutes are used to determine Carrier Common Line charges, they will be accumulated using call detail recorded by Telephone Company equipment except as set forth in 7.3 following (Unmeasured FGA and B Usage) and Feature Group C operator and automated operator services systems call detail such as pay telephone sent-paid, operator-DDD, operator-person, collect, credit-card, third number and/or other like calls recorded by the customer. The Telephone Company measuring and recording equipment, except as set forth in 7.3 following (Unmeasured FGA and B Usage), will be associated with end office or local tandem switching equipment and will record each originating and terminating access minute where answer supervision is received. The accumulated access minutes will be summed on a line-by-line basis, by line group or by end office, whichever type of account is used by the Telephone Company, for each IXC and then rounded to the nearest minute.

7.3 Unmeasured Feature Group A and B Usage

When Carrier Common Line Access is provided in association with Feature Group A or Feature Group B Switched Access Service in Telephone Company offices that are not equipped for measurement capabilities, assumed average intrastate access minutes will be used to determine Carrier Common Line Access charges. These assumed access minutes are as set forth in the exchange carriers' access tariffs.

7.4 Percent Intrastate Use (PIU)

When the IXC reports interstate and intrastate use of in-service Switched Access Service, Carrier Common Line charges will be billed to intrastate Switched Access Service access minutes based on the data reported by the IXC as set forth in Section 2.3.11 of NECA Tariff F.C.C. No. 5 (Jurisdictional Reports), except where the Telephone Company is billing according to actuals by jurisdiction. Intrastate Switched Access Service access minutes will, when necessary, be used to determine Carrier Common Line Charges as set forth in 7.5 following.

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

Intrastate Carrier Common Line Access Service Reference Tariff (Continued)

7. Rate Regulations (Cont'd)

7.5 Determination of Premium Charges

After the adjustments as set forth in 7.4 preceding have been applied, when necessary, to Switched Access Service access minutes, charges for the involved IXC account will be determined as follows:

(A) Access minutes for all premium rated Switched Access Service subject to Carrier Common Line charges will be multiplied by the Premium Access per minute rate as set forth in the Telephone Company's Intrastate Access Service Tariff.

(B) Access minutes for all FGB Access Services with an Abbreviated Dialing Arrangement (ADA) subject to Carrier Common Line Charges will be multiplied by the Premium Access per minute rate as set forth in the Telephone Company's Intrastate Access Service Tariff.

(C) Carrier Common Line charges shall not be reduced as set forth in 6.1 preceding unless Switched Access Charges, as set forth in Section 6. of NECA Tariff F.C.C. No. 5, are applied to the IXC's Switched Access Services.

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

Intrastate Carrier Common Line Access Service Reference Tariff (Continued)

7. Rate Regulations (Cont'd)

7.5 Determination of Premium Charges (Cont'd)

(D) Terminating Premium Access per minute charge(s) apply to:

- all terminating access minutes of use;
  - -- less those terminating access minutes of use associated with Wireless Switching Centers (WSCs);
- all originating access minutes of use associated with FGA Access Services where the off-hook supervisory signaling is forwarded by the IXC's equipment when the called party answers;
- all originating access minutes of use associated with calls placed to 700, 800 series and 900 numbers, less those originating access minutes of use associated with calls placed to 700, 800 series and 900 numbers for which the IXC furnishes for each month a report of either the number of calls or minutes or a report of the percent of calls or minutes that terminate in a Switched Access Service that is assessed Carrier Common Line charges.

When the IXC makes this report available to the Telephone Company in advance of billing, these minutes of use will be charged on the current bill as originating minutes of use as set forth in (E) following. If a billing dispute arises concerning the IXC provided report, the Telephone Company will request the IXC to provide the data the IXC used to develop the report. The Telephone Company will not request such data more than once a year. The IXC shall supply the data within 30 days of the Telephone Company request.

When this report is not available to the Telephone Company until after billing, it shall be used by the Telephone Company to calculate and post a credit to the IXC's account. The credit shall be posted to the IXC's account within 30 days of receipt of the report. The credit shall be calculated by multiplying the number of access minutes of use, for which a credit is determined to be applicable, times the difference between the terminating and originating Carrier Common Line charges in effect when the calls were completed.

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

Intrastate Carrier Common Line Access Service Reference Tariff (Continued)

7. Rate Regulations (Cont'd)

7.5 Determination of Premium Charges (Cont'd)

(E) The originating Premium Access per minute charge(s) apply to:

- all originating access minutes of use;
  - -- less those originating access minutes of use associated with FGA Access Services where the off-hook supervisory signaling is forwarded by the IXC's equipment when the called party answers;
  - -- less all originating access minutes of use associated with calls placed to 700, 800 and 900 numbers;
  - -- less those originating access minutes of use associated with Wireless Switching Centers (WSCs);
  - -- plus all originating access minutes of use associated with calls placed to 700, 800 series and 900 numbers for which the IXC furnishes for each month a report of either the number of calls or minutes or a report of the percent of calls or minutes that terminate in a Switched Access Service that is assessed Carrier Common Line charges, and for which a corresponding reduction in the number of terminating access minutes of use has been made as set forth in (D) preceding.

(M)

IDENTIFICATION AND RATING OF VOIP-PSTN TRAFFIC

The term "Toll VoIP-PSTN Traffic" denotes a Customer's interexchange voice traffic exchanged with the Company in time division multiplexing format over public switched telephone network ("PSTN") facilities, which originates and/or terminates in Internet Protocol ("IP") format. "Toll VoIP-PSTN Traffic" originates and/or terminates in IP format when it originates from and/or terminates to an end user customer of a service that requires IP-compatible customer premises equipment. (N)

(1) Scope.

This section governs the identification of Toll VoIP-PSTN Traffic that is required to be compensated at interstate access rates, unless the parties have otherwise agreed, by the Federal Communications Commission in its Report and Order in WC Docket Nos. 10-90, etc., FCC Release No. 11-161 (November 18, 2011) and the FCC's Second Order on Reconsideration, FCC Release 12-47 (April 25, 2012) ("FCC Orders"). This section of the tariff does not preclude Customers from negotiating different rates, terms and conditions governing compensation for Toll VoIP-PSTN traffic. This tariff does not supersede rates, terms and conditions governing compensation for Toll VoIP-PSTN traffic in existing interconnection agreements. Rates, terms and conditions governing compensation for Toll VoIP-PSTN traffic in this tariff apply prospectively.

(2) Rate

(a) Terminating Toll VoIP-PSTN Traffic. The intrastate terminating switched access rates in this tariff are the same as the Company's interstate rates for terminating switched access. Therefore, no percentage or VoIP factor is necessary to rate the terminating intrastate Toll VoIP-PSTN Traffic, nor are modifications to the rates and/or billing necessary as a result of the Toll VoIP-PSTN provisions of the FCC Orders after the effective date of this tariff sheet.

(b) Originating Toll VoIP-PSTN Traffic. The intrastate originating Toll VoIP-PSTN Traffic identified in accordance with this tariff section will be billed at rates equal to the Company's applicable tariffed interstate switched access rate as specified in the National Exchange Carrier Association Tariff F.C.C. No. 5, or the interstate switched access tariff in which the Company concurs. (N)

IDENTIFICATION AND RATING OF VOIP-PSTN TRAFFIC (continued)

(3) Calculation and Application of Originating Percent-VoIP-Usage Factors (N)

(a) The Company will determine the number of originating intrastate Toll VoIP-PSTN Traffic minutes of use ("MOU") to which interstate rates will be applied under 2(b) preceding, by applying an originating Percent VoIP Usage ("PVU") factor to the total intrastate access MOU originated by the Company's end users and delivered to the Customer.

(b) The Customer will calculate and furnish to the Company an originating Percent VoIP Usage-Customer ("PVU-C") factor representing the whole number percentage of the Customer's total originating intrastate access MOU that (1) the Customer exchanges with the Company, and (2) is terminated in IP format in the state that would be billed by the Company as intrastate originating access MOU.

(c) The Company will develop an originating Percent VoIP Usage Company ("PVU-T") factor that represents the percentage of total intrastate originating access MOU exchanged between the Company and the Customer that is originated by the Company in IP format. The PVU factor will be calculated as the sum of (A) the PVU-C factor and (B) the PVU-T factor times (1.0 minus the PVU-C factor).

(d) The Company will apply the PVU factors to the originating intrastate access MOU exchanged with the Customer to determine the number of originating Toll VoIP-PSTN MOU. As set forth in 3(c) above, the originating PVU formula is:

PVU = PVU-C + (PVU-T x (1-PVU-C))

Example: The Customer reported that their originating PVU-C as 15%. The Company's originating PVU-T is 6%. This results in the following:

PVU =15% plus (6% times (1 – 15%)) = 20%

This means that 20% of the Customer's originating intrastate MOU will be rated at interstate rates.

(e) The Customer shall not modify their reported PIU factor to account for Toll VoIP-PSTN traffic. (N)

IDENTIFICATION AND RATING OF VOIP-PSTN TRAFFIC (continued)

(3) Calculation and Application of Originating Percent-VoIP-Usage Factors (continued) (N)

(f) The Customer provided PVU-C shall be based on information such as the number of the Customer's retail VoIP subscriptions in the state (e.g. as reported on FCC Form 477), traffic studies, actual call detail or other relevant and verifiable information which will be provided to Company upon request.

(g) The Customer shall retain the call detail, work papers and information used to develop the PVU-C factors for a minimum of one year.

(h) If the Customer does not furnish the Company with a PVU-C factor, the Company will utilize a PVU-C of zero (0%) and the PVU will be equal to the Company's PVU-T.

(4) Initial Originating PVU Factor

The initial originating PVU-C factor must be submitted to the Company by June 15, 2014. If the Customer does not provide the originating PVU-C factor by that date, the Company will set the calculated originating PVU factor in accordance with (3)(h) herein.

(5) Originating PVU Factor Updates

The Customer and the Company may update their provided factors quarterly, using the method set forth in (3)(b) and (3)(c) preceding. Any updated factor shall be forwarded to the other Party no later than 15 days after the first day of January, April, July, and/or October of each year. The revised PVU-C or PVU-T shall be based on data for the prior three months, ending the last day of December, March, June and September, respectively. The revised PVU factors will serve as the basis for future billing and will be effective on the next bill date, and shall serve as the basis for subsequent monthly billing until superseded by new PVU factors. No prorating or back billing will be done based on the updated PVU factors.

(6) Originating PVU-C or PVU-T Factor Verification

(a) Not more than twice in any year, the Company or the Customer ("Requesting Party") may request from the other Party an overview of the process used to determine the Originating PVU factors, the call detail records, description of the method for determining how the end user originates or terminates calls in IP format, and other information used to determine the PVU factors furnished to the other Party in order to validate the PVU factors supplied. The other Party shall comply, (N)

IDENTIFICATION AND RATING OF VOIP-PSTN TRAFFIC (continued)

and shall reasonably supply the requested data and information within 15 days of the Requesting Party's request, and the Requesting Party shall complete the verification within 15 days of receipt. (N)

(b) Either Party may dispute the other Party's PVU factor in writing based upon:

1. A review of the requested data and information provided by the other Party.

2. Reasonable review of other market information, FCC reports on VoIP lines, such as FCC Form 477 or state level results based on FCC Local Competition Report or other relevant data.

3. A change in the reported PVU-C factor by more than five percentage points from the preceding quarter.

(c) If after review of the data and information, the Customer and the Company establish a revised PVU factor, the Company may apply the revised PVU factor retroactively to the beginning of the quarter in which it was implemented.

(d) If the dispute is unresolved, the Requesting Party may initiate an audit at its own expense. The Requesting Party shall limit audits of the other Party's PVU factor to no more than twice per year. The other Party may request that the audit be conducted by an independent auditor. In such cases, the associated auditing expenses will be paid by the other Party.

1. In the event that either Party fails to provide adequate records to enable the other Party or an independent auditor to conduct an audit verifying the factor supplied, the usage for all contested periods will be billed using the most recent undisputed PVU factor. The PVU factor will remain in effect until the audit can be completed.

2. The Company will adjust the Customer's PVU-C factor or its own PVU-T factor based on the results of the audit, and will implement the newly calculated PVU factor in the next billing period or quarterly report date, whichever is first. The newly calculated PVU factor will apply for the next two quarters before new PVU-C factor can be submitted by the Customer.

4. If the audit supports the contested factor, the usage for the contested periods will be retroactively adjusted to reflect the audited PVU factor. (N)

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INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

A. Okolona Exchange

	Rate	
1. Carrier Common Line Charge		
Premium Access, per minute		
Terminating	$ *	(C)
Originating	$.0150	
2. Transport Interconnection Charge (TIC)		
Terminating	$ *	(C)
Originating	$.015055	
3. Local Transport		
Tandem Switched Transport		
a) Tandem Switched Facility, per access minute per mile		
Terminating	$ *	(C)
Originating	$.000090	
b) Tandem Switched Termination, per access minute per termination		
Terminating	$ *	(C)
Originating	$.000443	
4. End Office		
a) Local Switching		
Terminating	$ *	(C)
Originating	$.040400	
b) Information Surcharge, per 100 access minutes		
Terminating	$ *	(C)
Originating	$.019800	

* The rates, charges and conditions for the provision of intrastate terminating Carrier Access Service are as specified in the NECA Tariff FCC No. 5 as it now exists, and as it may be revised, added to or supplemented.

B. Edge Out Exchanges: In accordance with the Commission's Finding and Order issued May 28, 2008 in Case No. 08-117-TP-WVR, the intrastate switched access rates in the Company's Edge Out exchanges equal the NECA switched access rates. The Company is a rural ILEC competing with a nonrual ILEC in a rural area.