

July 24, 2007

2007 JUL 24 PM 3:11

Via Hand Delivery**PUCO**

Ms. Reneé J. Jenkins
 Director of Administration
 Secretary of the Public Utilities Commission of Ohio
 180 East Broad Street
 Columbus, Ohio 43215

RE: In the Matter of the Commission Investigation Relative to the Establishment of Intrastate Access
Charges; PUCO Case No. 07-464-TP-COI

Dear Ms. Jenkins:

Enclosed are an original and fifteen (15) copies of intrastate access tariff revisions, to be filed on behalf of Sherwood Mutual Telephone Association, Inc. (the "Company") in connection with the above-referenced matter.

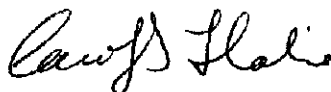
The Company hereby provides notice to the Commission that it is now adopting for intrastate purposes the Broadband Network Group, LLC Tariff FCC No. 1 (the "BNG Tariff"), which was approved by the FCC for interstate purposes effective June 30, 2007. The Company elected to exit the National Exchange Carrier Association (NECA) traffic sensitive pool and participate in the BNG Tariff instead of NECA Tariff FCC No. 5. Accordingly, the Company has revised its intrastate access service tariff to reference the BNG Tariff rather than NECA Tariff FCC No. 5.

The FCC adopted and released an Order in DA 07-2862 on June 28, 2007 that suspended the switched access rates in the BNG Tariff for a period of one day and initiated an investigation. The Order further required each participating carrier to keep an accurate accounting of all amounts received that are associated with the rates subject to the investigation. The pending FCC investigation, however, has no effect on the Company's intrastate switched access rates because the Commission has frozen those rates at the levels that were in effect on December 31, 1997. Therefore, the revised tariff sheets attached hereto continue to reflect the frozen rates as ordered.

The TRF Number for Sherwood Mutual Telephone Association, Inc. is 90-5037-TP-TRF.

Thank you for your assistance. If you have any questions, please do not hesitate to call.

Very truly yours,



Carolyn S. Flahive
 Enclosures

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.
 Technician SM Date Processed 7/24/07

cc: Allen Francis, Chief
 Jeff Jones, Chief
 Nadia Soliman, Specialist
 Rich Jordan, Com Net, Inc.

Carolyn.Flahive@ThompsonHine.com Fax 614.469.3361 Phone 614.469.3294

taig 551143.1

P.U.C.O. No. 1

ACCESS SERVICE TARIFF

The rates, charges and conditions for the provision of Intrastate Carrier Access Service are as specified in Broadband Network Group, LLC Tariff F.C.C. No. 1 (the "BNG Tariff") and the National Exchange Carrier Association ("NECA") Tariff F.C.C. No. 3 and Tariff F.C.C. No. 4, as filed with the Federal Communications Commission, as each now exists and as each may be revised, added to, or supplemented. The effectiveness of Section No. 4, End User Access Service, of the BNG Tariff, as applied to intrastate customers, has been suspended by the Public Utilities Commission of Ohio ("PUCO"). The rates, terms, and conditions for Intrastate Carrier Common Line Access Service are set forth herein.

(T)

The Telephone Company mirrors the BNG Tariff for the provision of Intrastate Carrier Access Service with the following exceptions:

- | | |
|-----------|--|
| Section 4 | End User Access Service
Suspended by the PUCO |
| Section 6 | Switched Access Service
Switched access rates applied to the intrastate jurisdiction shall
remain at the levels existing on December 31, 1997. |

The Telephone Company mirrors NECA Tariff F.C.C. No. 3 (Special Construction) and Tariff F.C.C. No. 4 (Wire Center Information) in their entirety for the provision of Intrastate Carrier Access Service.

(T)

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 BNG Tariff or the appropriate Switched Access Service section of other Access Service tariffs in which the Telephone Company participates.

(T)

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)

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 the BNG Tariff. (T)

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 the BNG Tariff, will apply, except when such access to the local exchange is required for the provision of an enhanced service.

(T)

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 the BNG Tariff 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:

(T)

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)

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 the BNG Tariff (Jurisdictional Report and Certification Requirements), 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.

(T)

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 the BNG Tariff, are applied to the IXC's Switched Access Services.

(T)