



ANDREW O. ISAR

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Via Electronic Filing

February 8, 2012

Ms. Renee J. Jenkins
Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215-3793

RE: Case Nos. 12-0511-TP-ATA

Dear Ms. Jenkins:

Enclosed for submission to the Public Utilities Commission of Ohio ("Commission") are amended pages to Sigecom, LLC d/b/a WOW! Internet, Cable and Phone's switched exchange access tariff, P.U.C.O. Tariff No. 3, detailed in the Listing of Exhibits attachment to the Commission's *Telecommunications Filing Form*, also enclosed.

With this submission, the Company complies with the Federal Communications Commission's *Report and Order and Further Notice of Proposed Rulemaking*, in Docket Nos. WC Docket No. 10-90, et al., FCC 11-161 (the "ICC USF Transitional Order"), by implementing provisions governing Voice over Internet Protocol telephony – Public Switched Telephone Network ("VoIP-PSTN") Traffic.

Thank you for your attention to this matter. Questions concerning this filing may be directed to the undersigned.

Sincerely,

MILLER ISAR, INC.

Andrew O. Isar

Regulatory Consultants to
Sigecom, LLC d/b/a WOW! Internet, Cable and Phone

Enclosures

The Public Utilities Commission of Ohio
TELECOMMUNICATIONS FILING FORM

(Effective: 01/20/2011)

This form is intended to be used with most types of required filings. It provides check boxes with rule references for the most common types of filings. It does not replace or supersede Commission rules in any way.

In the Matter of the Application of Sigecom, LLC d/b/a)
WOW! Internet, Cable and Phone to Implement Switched)
Exchange Access Tariff Provisions Governing Voice over)
Internet Protocol Telephony to Public Switched Telephone)
Network Traffic)

TRF Docket No. 90-_____

Case No. 12 - 0511 - **TP** - ATA

Name of Registrant(s) Sigecom, LLC

DBA(s) of Registrant(s) WOW! Internet, Cable and Phone

Address of Registrant(s) 60645 Wedeking Avenue, Evansville, IN 47715

Company Web Address <http://www.wowway.com/>

Regulatory Contact Person(s) Steve Stanfill

Phone (812) 437-0327 Fax _____

Regulatory Contact Person's Email Address ssanfill@wideopenwest.com

Contact Person for Annual Report Steve Stanfill

Phone 812.437.0327

Address (if different from above) Same

Consumer Contact Information Customer Care

Phone 866.496.9669

Address (if different from above) Same

Motion for protective order included with filing? ☐ Yes ☒ No

Motion for waiver(s) filed affecting this case? ☐ Yes ☒ No [Note: Waivers may toll any automatic timeframe.]

Notes:

Section I and II are Pursuant to Chapter 4901:1-6 OAC.

Section III – Carrier to Carrier is Pursuant to 4901:1-7 OAC, and Wireless is Pursuant to 4901:1-6-24 OAC.

Section IV – Attestation.

(1) Indicate the Carrier Type and the reason for submitting this form by checking the boxes below.

(2) For requirements for various applications, see the identified section of Ohio Administrative Code Section 4901 and/or the supplemental application form noted.

(3) Information regarding the number of copies required by the Commission may be obtained from the Commission's web site at www.puco.ohio.gov under the docketing information system section, by calling the docketing division at 614-466-4095, or by visiting the docketing division at the offices of the Commission.

(4) An Incumbent Local Exchange Carrier (ILEC) offering basic local exchange service (BLES) outside its traditional service area should choose CLEC designation when proposing to offer BLES outside its traditional service area or when proposing to make changes to that service.

All Filings that result in a change to one or more tariff pages require, at a minimum, the following exhibits.

Exhibit	Description:
A	The tariff pages subject to the proposed change(s) as they exist before the change(s)
B	The Tariff pages subject to the proposed change(s), reflecting the change, with the change(s) marked in the right margin.
C	A short description of the nature of the change(s), the intent of the change(s), and the customers affected.
D	A copy of the notice provided to customers, along with an affidavit that the notice was provided according to the applicable rule(s).

Section I – Part I - Common Filings

Carrier Type <input type="checkbox"/> Other (explain below)	<input type="checkbox"/> For Profit ILEC	<input type="checkbox"/> Not For Profit ILEC	<input type="checkbox"/> CLEC
Change terms & conditions of existing BLES	<input type="checkbox"/> <u>ATA 1-6-14(H)</u> (Auto 30 days)	<input type="checkbox"/> <u>ATA 1-6-14(H)</u> (Auto 30 days)	<input type="checkbox"/> <u>ATA 1-6-14(H)</u> (Auto 30 days)
Introduce non-recurring charge, surcharge, or fee to BLES			<input type="checkbox"/> <u>ATA 1-6-14(H)</u> (Auto 30 days)
Introduce or Increase Late Payment	<input type="checkbox"/> <u>ATA 1-6-14(I)</u> (Auto 30 days)	<input type="checkbox"/> <u>ATA 1-6-14(I)</u> (Auto 30 days)	<input type="checkbox"/> <u>ATA 1-6-14(I)</u> (Auto 30 days)
Revisions to BLES Cap.	<input type="checkbox"/> <u>ZTA 1-6-14(F)</u> (0 day Notice)		
Introduce BLES or expand local service area (calling area)	<input type="checkbox"/> <u>ZTA 1-6-14(H)</u> (0 day Notice)	<input type="checkbox"/> <u>ZTA 1-6-14(H)</u> (0 day Notice)	<input type="checkbox"/> <u>ZTA 1-6-14(H)</u> (0 day Notice)
Notice of no obligation to construct facilities and provide BLES	<input type="checkbox"/> <u>ZTA 1-6-27(C)</u> (0 day Notice)	<input type="checkbox"/> <u>ZTA 1-6-27(C)</u> (0 day Notice)	
Change BLES Rates	<input type="checkbox"/> <u>TRF 1-6-14(F)</u> (0 day Notice)	<input type="checkbox"/> <u>TRF 1-6-14(F)(4)</u> (0 day Notice)	<input type="checkbox"/> <u>TRF 1-6-14(G)</u> (0 day Notice)
To obtain BLES pricing flexibility	<input type="checkbox"/> <u>BLS 1-6-14(C)(1)(c)</u> (Auto 30 days)		
Change in boundary	<input type="checkbox"/> <u>ACB 1-6-32</u> (Auto 14 days)	<input type="checkbox"/> <u>ACB 1-6-32</u> (Auto 14 days)	
Expand service operation area			<input type="checkbox"/> <u>TRF 1-6-08(G)(0 day)</u>
BLES withdrawal			<input type="checkbox"/> <u>ZTA 1-6-25(B)</u> (0 day Notice)
Other* (explain) _____			

Section I – Part II – Customer Notification Offerings Pursuant to Chapter 4901:1-6-7 OAC

Type of Notice	Direct Mail	Bill Insert	Bill Notation	Electronic Mail
<input type="checkbox"/> 15-day Notice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> 30-day Notice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Date Notice Sent: Inapplicable				

Section I – Part III –IOS Offerings Pursuant to Chapter 4901:1-6-22 OAC

IOS	Introduce New	Tariff Change	Price Change	Withdraw
<input type="checkbox"/> IOS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Section II – Part I – Carrier Certification - Pursuant to Chapter 4901:1-6-08, 09 & 10 OAC

Certification	ILEC (Out of Territory)	CLEC	Telecommunications Service Provider Not Offering Local	CESTC	CETC
* See Supplemental form	<input type="checkbox"/> ACE <u>1-6-08</u> * (Auto 30- day)	<input type="checkbox"/> ACE <u>1-6-08</u> *(Auto 30 day)	<input type="checkbox"/> ACE <u>1-6-08</u> *(Auto 30 day)	<input type="checkbox"/> ACE <u>1-6-10</u> (Auto 30 day)	<input type="checkbox"/> UNC <u>1-6-09</u> *(Non-Auto)

*Supplemental Certification forms can be found on the Commission Web Page.

Section II – Part II – Certificate Status & Procedural

Certificate Status	ILEC	CLEC	Telecommunications Service Provider Not Offering Local
Abandon all Services		<input type="checkbox"/> ABN <u>1-6-26</u> (Auto 30 days)	<input type="checkbox"/> ABN <u>1-6-26</u> (Auto 30 days)
Change of Official Name *	<input type="checkbox"/> ACN <u>1-6-29(B)</u> (Auto 30 days)	<input type="checkbox"/> ACN <u>1-6-29(B)</u> (Auto 30 days)	<input type="checkbox"/> CIO <u>1-6-29(C)</u> (0 day Notice)
Change in Ownership *	<input type="checkbox"/> ACO <u>1-6-29(E)</u> (Auto 30 days)	<input type="checkbox"/> ACO <u>1-6-29(E)</u> (Auto 30 days)	<input type="checkbox"/> CIO <u>1-6-29(C)</u> (0 day Notice)
Merger *	<input type="checkbox"/> AMT <u>1-6-29(E)</u> (Auto 30 days)	<input type="checkbox"/> AMT <u>1-6-29(E)</u> (Auto 30 days)	<input type="checkbox"/> CIO <u>1-6-29(C)</u> (0 day Notice)
Transfer a Certificate *	<input type="checkbox"/> ATC <u>1-6-29(B)</u> (Auto 30 days)	<input type="checkbox"/> ATC <u>1-6-29(B)</u> (Auto 30 days)	<input type="checkbox"/> CIO <u>1-6-29(C)</u> (0 day Notice)
Transaction for transfer or lease of property, plant or business *	<input type="checkbox"/> ATR <u>1-6-29(B)</u> (Auto 30 days)	<input type="checkbox"/> ATR <u>1-6-29(B)</u> (Auto 30 days)	<input type="checkbox"/> CIO <u>1-6-29(C)</u> (0 day Notice)

* Other exhibits may be required under the applicable rule(s). ACN, ACO, AMT, ATC, ATR and CIO applications see the 4901:1-6-29 Filing Requirements on the Commission's Web Page for a complete list of exhibits.

Section III – Carrier to Carrier (Pursuant to 4901:1-7), and Wireless (Pursuant to 4901:1-6-24)

Carrier to Carrier	ILEC	CLEC
Interconnection agreement, or amendment to an approved agreement	<input type="checkbox"/> NAG <u>1-7-07</u> (Auto 90 day)	<input type="checkbox"/> NAG <u>1-7-07</u> (Auto 90 day)
Request for Arbitration	<input type="checkbox"/> ARB <u>1-7-09</u> (Non-Auto)	<input type="checkbox"/> ARB <u>1-7-09</u> (Non-Auto)
Introduce or change c-t-c service tariffs,	<input type="checkbox"/> ATA <u>1-7-14</u> (Auto 30 day)	X ATA <u>1-7-14</u> (Auto 30 day)
Request rural carrier exemption, rural carrier suspension or modification	<input type="checkbox"/> UNC <u>1-7-04 or 05</u> (Non-Auto)	
Changes in rates, terms & conditions to Pole Attachment, Conduit Occupancy and Rights-of-Way.	<input type="checkbox"/> UNC <u>1-7-23(B)</u> (Non-Auto)	
Wireless Providers See <u>4901:1-6-24</u>	<input type="checkbox"/> RCC [Registration & Change in Operations]	<input type="checkbox"/> NAG [Interconnection Agreement or

Compliance with Commission Rules

I am an officer/agent of the applicant corporation, Sigecom, LLC dba WOW! Internet, Cable and Phone

, and am authorized to make this statement on its behalf.

Steve Stanfill
(Name)

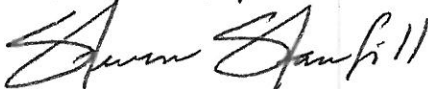
Please Check ALL that apply:

X I attest that these tariffs comply with all applicable rules for the state of Ohio. I understand that tariff notification filings do not imply Commission approval and that the Commission's rules as modified and clarified from time to time, supersede any contradictory provisions in our tariff. We will fully comply with the rules of the state of Ohio and understand that noncompliance can result in various penalties, including the suspension of our certificate to operate within the state of Ohio.

☐ I attest that customer notices accompanying this filing form were sent to affected customers, as specified in Section II, in accordance with Rule 4901:1-6-7, Ohio Administrative Code.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on (Date) February 7 at (Location) Evansville, IN
2012



*(Signature and Title)

VP

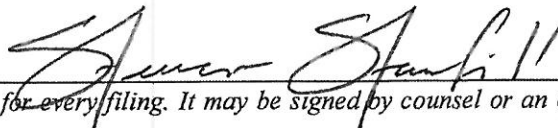
(Date) February 7
2012

- This affidavit is required for every tariff-affecting filing. It may be signed by counsel or an officer of the applicant, or an authorized agent of the applicant.

VERIFICATION

I, Steve Stanfill verify that I have utilized the Telecommunications Filing Form for most proceedings provided by the Commission and that all of the information submitted here, and all additional information submitted in connection with this case, is true and correct to the best of my knowledge.

*(Signature and Title)



VP

(Date) February 7, 2012

*Verification is required for every filing. It may be signed by counsel or an officer of the applicant, or an authorized agent of the applicant.

Send your completed Application Form, including all required attachments as well as the required number of copies, to:

**Public Utilities Commission of Ohio
Attention: Docketing Division
180 East Broad Street, Columbus, OH 43215-3793**

Or

Make such filing electronically as directed in Case No 06-900-AU-WVR

The Public Utilities Commission of Ohio

In the Matter of the Application of Sigecom, LLC)	
d/b/a WOW! Internet, Cable and Phone to Implement)	
Switched Exchange Access Tariff Provisions Governing)	Case No. 12-0511-TP-ATA
Voice over Internet Protocol Telephony to Public)	
Switched Telephone Network Traffic)	

LISTING OF EXHIBITS

Exhibit	Description:
A	The tariff pages subject to the proposed change(s) as they exist before the change(s)
B	The Tariff pages subject to the proposed change(s), reflecting the change, with the change(s) marked in the right margin.
C	A short description of the nature of the change(s), the intent of the change(s), and the customers affected.
D	A copy of the notice provided to customers, along with an affidavit that the notice was provided according to the applicable rule(s).

EXHIBIT A

The tariff pages subject to the proposed change(s) as they exist before the change(s)
(Attached)

CARRIER TO CARRIER SERVICES TARIFF

CHECK SHEET

Sheets of this rate sheet are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original rate sheet and are currently in effect as of the date on the bottom of this sheet.

SHEET	REVISION	SHEET	REVISION	SHEET	REVISION
1	1 st Revised*	26	Original		
2	Original	27	Original		
3	Original	28	Original		
4	Original	29	Original		
5	Original	30	Original		
6	Original	31	Original		
7	Original	32	Original		
8	Original	33	Original		
9	Original	34	Original		
10	Original	35	Original		
11	Original	36	1 st Revised*		
12	Original	36.1	Original*		
13	Original	36.2	Original*		
14	Original	37	Original		
15	Original	38	1 st Revised*		
16	Original	39	1 st Revised*		
17	Original	40	Original*		
18	Original				
19	Original				
20	Original				
25	Original				
22	Original				
23	Original				
24	Original				
25	Original				

*- indicates pages included in this filing

Issued: May 7, 2009

Effective: June 7, 2009

Issued under authority of the Public Utilities Commission of Ohio, in Case No. 09-393-TA-ATA

Issued by: Steve Stanfill, Vice President
SIGECOM, LLC
d/b/a WOW! INTERNET, CABLE AND PHONE
6045 Wedeking Avenue
Evansville, IN 47715

CARRIER TO CARRIER SERVICES TARIFF

SECTION 1 – DEFINITIONS (continued)

Meet Point: A point of interconnection that is not an end office or tandem.

Meet Point Billing: The arrangement through which multiple Exchange Carriers involved in providing Access Services, divide the ordering, rating, and billing of such services on a proportional basis, so that each Exchange Carrier involved in providing a portion of the Access Service agrees to bill under its respective rate sheet.

Mobile Telephone Switching Office: Location where the wireless Customer maintains a facility for purposes of interconnecting to the Company's Network.

Network Services: The Company's telecommunications Access Services offered on the Company's Network.

Nonrecurring Charges: The one-time initial charges for services or facilities, including but not limited to charges for construction, installation, or special fees, for which the Customer becomes liable at the time the Service Order is executed.

Off-Hook: The active condition of Switched Access or a telephone exchange service line.

Optional Expanded Area Service Traffic (OEAS): Optional service found in large urban areas financed by separate charge on end users that elect service as defined by a tariffed approved by the Commission.

On-Hook: The idle condition of switched access or a telephone exchange service line.

Out of Band Signaling: An exchange access signaling feature which allows customers to exchange call control and signaling information over a communications path which is separate from the message path.

Point of Presence: Location where the Customer maintains a facility for purposes of interconnecting to the Company's Network.

Issued: May 14, 2007

Effective: June 13, 2007

Issued under authority of the Public Utilities Commission of Ohio,
Dated _____ in Case No. 07- _____ -TP-ACE

Issued by: Steve Stanfill, Vice President
SIGECOM, LLC
6045 Wedeking Avenue
Evansville, IN 47715

CARRIER TO CARRIER SERVICES TARIFF

SECTION 1 – DEFINITIONS (continued)

Premises: The space occupied by a Customer or Authorized User in a building or buildings or on contiguous property (except railroad rights-of-way, etc.).

Presubscription: An arrangement whereby an End User may select and designate to the Company an Interexchange Carrier (IXC) or Carriers it wishes to access, without an Access Code, for completing both intraLATA toll calls and/or interLATA calls. The selected IXC(s) are referred to as the End User's Primary Interexchange Carrier (PIC).

Recurring Charges: The monthly charges to the Customer for services, facilities and equipment, which continue for the agreed upon duration of the service.

Service Order: The written request for Network Services executed by the Customer and the Company in a format devised by the Company; or, in the alternative, the submission of an Access Service Request by the Customer in the manner specified in this rate sheet.

Service(s): The Company's telecommunications Access Services offered on the Company's Network.

Signaling Point of Interface: The Customer designated location where the SS7 signaling information is exchanged between the Company and the Customer.

Signaling System 7 (SS7): The common Channel Out of Band Signaling protocol developed by the Consultative Committee for International Telephone and Telegraph (CCITT) and the American National Standards Institute (ANSI).

Switched Access Service: Access to the switched network of an Exchange Carrier for the purpose of originating or terminating communications. Switched Access is available to carriers, as defined in this rate sheet.

Trunk: A communications path connecting two switching systems in a network, used in the establishment of an end-to-end connection.

Wireless Provider: Any carrier authorized to operate as a provider of cellular, personal communications, paging or any other form of wireless transmission.

Issued: May 14, 2007

Effective: June 13, 2007

Issued under authority of the Public Utilities Commission of Ohio,
Dated _____ in Case No. 07- _____ -TP-ACE

Issued by: Steve Stanfill, Vice President
SIGECOM, LLC
6045 Wedeking Avenue
Evansville, IN 47715

EXHIBIT B

The Tariff pages subject to the proposed change(s),
reflecting the change, with the change(s) marked in the right margin.
(Attached)

CHECK SHEET

Sheets of this rate sheet are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original rate sheet and are currently in effect as of the date on the bottom of this sheet.

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4	Original	29	Original		
5	Original	30	Original		
6	Original	31	Original		
7	First*	32	Original		
8	First*	33	Original		
9	Original	34	Original		
10	Original	34.1	Original*		
11	Original	35	Original		
12	Original	36	First		
13	Original	36.1	Original		
14	Original	36.2	Original		
15	Original	37	Original		
16	Original	38	First		
17	Original	39	First		
18	Original	40	Original		
19	Original	41	Original*		
20	Original				
25	Original				
22	Original				
23	Original				
24	Original				

*- indicates pages included in this filing

Issued: February 9, 2012

Effective: March 10, 2012

Issued under authority of the Public Utilities Commission of Ohio,
Dated _____ in Case No. _____

Issued by: Steve Stanfill, Vice President
SIGECOM, LLC
d/b/a WOW! INTERNET, CABLE AND PHONE
6045 Wedeking Avenue
Evansville, IN 47715

SECTION 1 – DEFINITIONS (continued)

Meet Point: A point of interconnection that is not an end office or tandem.

Meet Point Billing: The arrangement through which multiple Exchange Carriers involved in providing Access Services, divide the ordering, rating, and billing of such services on a proportional basis, so that each Exchange Carrier involved in providing a portion of the Access Service agrees to bill under its respective rate sheet.

Mobile Telephone Switching Office: Location where the wireless Customer maintains a facility for purposes of interconnecting to the Company's Network.

Network Services: The Company's telecommunications Access Services offered on the Company's Network.

Nonrecurring Charges: The one-time initial charges for services or facilities, including but not limited to charges for construction, installation, or special fees, for which the Customer becomes liable at the time the Service Order is executed.

Off-Hook: The active condition of Switched Access or a telephone exchange service line.

Optional Expanded Area Service Traffic (OEAS): Optional service found in large urban areas financed by separate charge on end users that elect service as defined by a tariffed approved by the Commission.

On-Hook: The idle condition of switched access or a telephone exchange service line.

Out of Band Signaling: An exchange access signaling feature which allows customers to exchange call control and signaling information over a communications path which is separate from the message path.

Point of Presence: Location where the Customer maintains a facility for purposes of interconnecting to the Company's Network.

PSTN: Refers to the Public Switched Telephone Network

(N)

Issued: February 9, 2012

Effective: March 10, 2012

Issued under authority of the Public Utilities Commission of Ohio,
Dated _____ in Case No. _____

Issued by: Steve Stanfill, Vice President
SIGECOM, LLC
6045 Wedeking Avenue
Evansville, IN 47715

SECTION 1 – DEFINITIONS (continued)

Premises: The space occupied by a Customer or Authorized User in a building or buildings or on contiguous property (except railroad rights-of-way, etc.).

Presubscription: An arrangement whereby an End User may select and designate to the Company an Interexchange Carrier (IXC) or Carriers it wishes to access, without an Access Code, for completing both intraLATA toll calls and/or interLATA calls. The selected IXC(s) are referred to as the End User's Primary Interexchange Carrier (PIC).

Recurring Charges: The monthly charges to the Customer for services, facilities and equipment, which continue for the agreed upon duration of the service.

Service Order: The written request for Network Services executed by the Customer and the Company in a format devised by the Company; or, in the alternative, the submission of an Access Service Request by the Customer in the manner specified in this rate sheet.

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Signaling Point of Interface: The Customer designated location where the SS7 signaling information is exchanged between the Company and the Customer.

Signaling System 7 (SS7): The common Channel Out of Band Signaling protocol developed by the Consultative Committee for International Telephone and Telegraph (CCITT) and the American National Standards Institute (ANSI).

Switched Access Service: Access to the switched network of an Exchange Carrier for the purpose of originating or terminating communications. Switched Access is available to carriers, as defined in this rate sheet.

TDM: Refers to time division multiplexing

(N)

Trunk: A communications path connecting two switching systems in a network, used in the establishment of an end-to-end connection.

VoIP-PSTN Traffic: VoIP-PSTN Traffic is traffic exchanged between the Company and the Customer in Time Division Multiplexing (TDM) format that originates and/or terminates in Internet Protocol (IP) format.

(N)

(N)

Wireless Provider: Any carrier authorized to operate as a provider of cellular, personal communications, paging or any other form of wireless transmission.

Issued: February 9, 2012

Effective: March 10, 2012

Issued under authority of the Public Utilities Commission of Ohio,

Dated _____ in Case No. _____

Issued by: Steve Stanfill, Vice President
SIGECOM, LLC
6045 Wedeking Avenue
Evansville, IN 47715

SECTION 4 - SWITCHED ACCESS SERVICE (continued)**4.4. VoIP-PSTN Traffic**

This section governs the identification, exchange and compensation for VoIP-PSTN Traffic. It applies only to traffic identified pursuant to this section unless the Company and Customer have agreed in writing to other terms and conditions. Also, this section establishes the methodology for separating Toll VoIP-PSTN Traffic from the Customer's traditional intrastate access traffic.

4.4.1 Toll VoIP-PSTN traffic will be billed at the applicable, tariffed interstate access rates established in the Company's F.C.C. Tariff No. 4, as set forth in Section 5.4.6., below.

4.4.2 A Customer delivering traffic to the Company shall identify the percentage of that traffic that is Toll VoIP-PSTN Traffic ("Percentage VoIP Usage" or "PVU") and will provide as support for its PVU a traffic study, similar analysis, end-user customer certifications or other information acceptable to the Company.

- A. If the Customer does not furnish the Company with a PVU factor, the Company will utilize a PVU factor of zero;
- B. The PVU and the underlying support for establishing that factor are subject to audit. Each party shall bear their own costs associated with any audit. In no event may the Company or Customer request more than two audits within a calendar year.
- C. The Company may adjust the PVU based on its review of the supporting data provided by the Customer.
- D. If the PVU-A factor is not available and/or cannot be implemented in Company's billing systems by April 15, 2012, the Company will adjust the Customer's initial PVU-A to zero retroactively to January 1, 2012.

4.4.3 Customer will not modify its reported Percentage of Interstate Usage factor to account for Toll VoIP-PSTN traffic.

4.4.5 PVU Factor Updates

The Customer may update the PVU factors quarterly. The Customer shall submit such updates no later than the 15th day of January, April, July and October of each year. Revised PVU factors must 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 be used for future billing and will be effective on the billing date of each month and will be used for subsequent monthly billing until superseded by a new PVU factor. No prorating or back billing will be done based on the updated PVU factors.

Issued: February 9, 2012

Effective: March 10, 2012

Issued under authority of the Public Utilities Commission of Ohio,

Dated _____ in Case No. _____

Issued by: Steve Stanfill, Vice President
SIGECOM, LLC
6045 Wedeking Avenue
Evansville, IN 47715

(N)

(N)

SECTION 5 - SWITCHED ACCESS RATES (continued)**5.4 Rates and Charges (continued)****5.4.6. Voice over Internet Protocol – Public Switched Telephone Network ("VoIP -PSTN") Traffic Rates, per access minute**

A.	Local Switching	
	Local End Office Switching LS2	\$0.003116
	Common Trunk Port	\$0.000371
B.	Tandem Switched Transport	
	Tandem Switched Termination	\$0.000109
	Tandem Switched Facility	\$0.000014
C.	Tandem Switching	
	Tandem Switching	\$0.001800
D.	Multiplexing	
	Multiplexing	\$0.000018
E.	Host-Remote	
	Host-Remote Transport Termination	\$0.00041
	Host-Remote Transport Facility, per mile	\$0.00002

(N)

(N)

Issued: February 9, 2012

Effective: March 10, 2012

Issued under authority of the Public Utilities Commission of Ohio,
Dated _____ in Case No. _____Issued by: Steve Stanfill, Vice President
SIGECOM, LLC
d/b/a WOW! INTERNET, CABLE AND PHONE
6045 Wedeking Avenue
Evansville, IN 47715

EXHIBIT C

A short description of the nature of the change(s), the intent of the change(s), and the customers affected.

With this filing, the Company complies with the Federal Communications Commission's ("FCC") *Report and Order and Further Notice of Proposed Rulemaking*, in Docket Nos. WC Docket No. 10-90, et al., FCC 11-161 (the "ICC USF Transitional Order"), by implementing provisions governing Voice over Internet Protocol telephony – Public Switched Telephone Network ("VoIP-PSTN") Traffic.

EXHIBIT D

A copy of the notice provided to customers, along with an affidavit that the notice was provided according to the applicable rule(s).

This tariff amendment complies with the FCC's Report and Order and Further Notice of Proposed Rulemaking in Docket Nos. WC Docket No. 10-90, et al., FCC 11-161, by implementing provisions governing VoIP-PSTN Traffic.

The FCC's order universally applies to all interconnecting carriers, who are bound to the FCC's pronouncement by operation of rule, and have an obligation to be aware of the FCC's actions, accordingly. Though the importance of interconnecting carrier notification regarding switched exchange access services is understood, the unique nature of these FCC-mandated amendments is an exception, as the FCC's Report and Order and Further Notice of Proposed Rulemaking has effectively served as notice; indeed the Company has received no carrier notice of implementation of VoIP-PSTN Traffic provisions for Ohio or any other state despite the fact they have been widely implemented by the industry.

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Summary: Tariff Sigecom, LLC d/b/a WOW! Internet, Cable and Phone Switched Exchange Access Tariff Amendment to Comply with Federal Regulations Governing VoIP-PSTN Traffic electronically filed by Mr. Andrew O. Isar on behalf of Sigecom, LLC d/b/a WOW! Internet, Cable and Phone