ACCESS SERVICE TARIFF P.U.C.O. No. 1

INTRASTATE ACCESS SERVICE TARIFF TOLL VoIP-PSTN TRAFFIC

(N)

1. Toll Voice Over Internet Protocol - Public Switched Telephone Network ("Toll VoIP-PSTN") Traffic

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

This section governs the identification and treatment of Toll VoIP - PSTN Traffic that is required to be compensated at interstate access rates unless the parties have agreed otherwise in a written agreement.

Company will bill and collect the full interstate switched access rate on traffic exchanged with Customers when such traffic originates and/or terminates in Internet Protocol format, as set forth in the Federal Communications Commission's rules, 47 C.F.R. §51.913, regardless of whether the Company itself terminates such traffic to the called party's premises or terminates the call to the called party's premises via contractual or other arrangements with an affiliated or unaffiliated provider of interconnected Voice over Internet Protocol Service.¹

Intrastate Toll VoIP - PSTN traffic is subject to the Company's applicable interstate switched access rate per minute, as set forth in the Company's Interstate Tariff filed by NECA.

A Customer delivering traffic to the Company will identify and provide to the Company the percentage of traffic that is Toll VOIP - PSTN Traffic ("Customer-Percentage VoIP Usage" or "CPVU"). This CPVU must be supported by information such as the number

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¹ See, In the Matter of Connect America Fund, A National Broadband Plan for Our Future, Establishing Just and Reasonable Rates for Local Exchange Carriers, High-Cost Universal Support, Developing a Unified Intercarrier Compensation Regime, Federal-State Joint Board on Universal Service, Lifeline and Link-Up, Universal Service Reform-Mobility Fund, Report and Order and Further Notice of Proposed Rulemaking, Docket Nos. WC Docket No. 10-90 *et al.*, FCC 11-161, Released November 18, 2011. This information is set forth in Section 51.913 of the Federal Communications Commission's rules, 47 C.F.R. §51.913.

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of Customer's retail VoIP subscriptions in the state (e.g. as reported on the FCC Form 477), a traffic study or similar analysis that is subject to audit, not more than twice per year.

The Company will determine a Company Percent VoIP Usage ("Company Percentage VoIP Usage" or "Company PVU") factor representing the percentage of the Customer's total access minutes in the state that Company terminates on its network in IP format. This Company PVU shall be based on information such as the number of Company's retail VoIP subscriptions in the state (e.g. as reported on the FCC Form 477), traffic studies, actual call detail, or other relevant and verifiable information that is subject to audit, not more than twice per year.

The Company or Customer has the right to audit, the CPVU or Company PVU, at the requesting party's expense. If a Customer fails to provide its CPVU, the Company will assign a default PVU equal to the Company PVU. If a Customer chooses to revise its CPVU, it shall forward to the Company no later than 45 days after the first day of January and/or July, a revised CPVU based on the prior six months, ending the last day of December and June, respectively, along with supporting documentation for the prior 6 months period. The revised CPVU will apply prospectively and serve as the basis for billing until superseded by a new verified CPVU.

The Company is in the process of modifying its billing systems to implement the new PVU factoring process. All initial Customer PVU (CPVU) factors to the Company are to be provided no later than April 15, 2012 to qualify for retroactive rate adjustments back to December 29, 2011, the effective date of the new FCC regime. If a CPVU factor is not provided by April 15, 2012, there will be no retroactive rate adjustments and the default CPVU factor will be equal to the Company's PVU until the Customer submits a verifiable CPVU complete with supporting data.

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The Company will calculate a combined Percent VoIP Usage (PVU) factor based upon the Company PVU and the CPVU factors, using the following formula (where Company PVU and CPVU are expressed as decimal percentages; e.g., a CPVU of 20% is expressed as 0.20):

 $PVU = CPVU + (1-CPVU) \times Company PVU$

This section of the tariff does not preclude the parties 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, and the rates terms and conditions governing compensation for toll VoIP-PSTN traffic in this tariff apply prospectively.

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Summary: Tariff final tariff sheets electronically filed by Carolyn S Flahive on behalf of The Minford Telephone Company