April 25, 2012

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| Barcy McNeal, SecretaryThe Public Utilities Commission of Ohio180 East Broad StreetColumbus, Ohio 43215 |  |

Re: In the Matter of the Application of Wabash Mutual Telephone Company to Revise its Intrastate Access Tariff to add VoIP-PSTN Provisions, TRF Docket No. 90-5044-TP-TRF and PUCO Case No. 12-1287-TP-ATA

Dear Ms. McNeal:

Attached is one (1) revised page to be filed on behalf of Wabash Mutual Telephone Company in the above-referenced matter. Please replace the sheet originally filed as part of the Application filed April 19, 2012 in this matter with the sheet attached hereto.

Please contact me with any questions.

Very truly yours,

/s/ Carolyn S. Flahive

Carolyn S. Flahive

Enclosure

INTRASTATE

(N)

(N)

ACCESS SERVICE TARIFF

REGULATIONS, RATES AND CHARGES

(8) If the customer does not furnish the Telephone Company with a PVU-C

factor, the Telephone Company will utilize a customer PVU-C of 0% and the PVU will be equal to the Telephone Company's PVU-T.

(D) Initial Implementation of PVU Factors

(1) If the PVU factor is not available and/or cannot be implemented in the Telephone Company's billing systems by December 29, 2011, once the factor is available and can be implemented, the Telephone Company will adjust the customer's bills to reflect the PVU factors retroactively to December 29, 2011 if the PVU-C factor is provided by the customer to the Telephone Company within 30-days from the effective date of this tariff.

(2) The Telephone Company shall provide credits based on the reported

PVU-C factors on a quarterly basis until such time as the billing system

modifications can be implemented.

(E) PVU Factor Updates

The customer may update the PVU-C and the telephone company may update the PUV-T
 factors quarterly using the method set forth in (C)(1) and (2) preceding. If the customer chooses to submit such updates, it shall forward to the Telephone Company, no later than 15 days after

the first of January, April, July and/or October of each year, revised PVU-C and the telephone company PVU-T factors based on data for the prior three months, ending the last day of

December, March, June and September, respectively. The revised PVU-C 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billing and will be effective on the next bill date, and shall serve as the basis for subsequent monthly billing until superseded by new PVU-C factors. No prorating or back-billing will be done based on the updated PVU-C factors.

If the customer does not supply the revised reports, the Telephone Company will assume the PVU-C percentages to be the same as those provided in the last quarterly report. For those cases in which a quarterly report or an initial PVU-C has never been received from the customer, the Telephone Company will assume the PVU-C percentages to be 0% as set forth in (C)(8).

(F) PVU Factor Verification

(1) Not more than twice in any year, the Telephone Company or the customer (Requesting Party) may request from the other party an overview of the process used to determine the 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.