May 17, 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 Sherwood Mutual Telephone Association, Inc. to Reduce Intrastate Access Rates in Accordance with FCC Requirements and PUCO Case No. 10-2387-TP-COI, Case No. 12-1347-TP-ATA, TRF Docket No. 90-5037-TP-TRF

Dear Ms. McNeal:

Attached are two (2) revised pages to be filed on behalf of Sherwood Mutual Telephone Association, Inc. in the above-referenced matter. Please replace the sheets originally filed as Exhibit B on April 25, 2012 in this matter with the sheets attached hereto.

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

Very truly yours,

/s/ Carolyn S. Flahive

Carolyn S. Flahive

Enclosures

ACCESS SERVICE TARIFF

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|  Certain rates, charges and conditions for the provision of Intrastate Carrier Access Service are as specified in the National Exchange Carrier Association, Inc. (“NECA”) Tariff F.C.C. No. 5, 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 NECA Tariff, as applied to intrastate customers, has been suspended by the Public Utilities Commission of Ohio (“PUCO”). 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 Service, are set forth herein. The Telephone Company mirrors NECA Tariff F.C.C. No. 5 (hereinafter, the “NECA Tariff”) for the provision of Intrastate Carrier Access Service with the following exceptions:  |  | (T)(T) |
|  | Section 4Section 6 | End User Access Service  Suspended by the PUCOSwitched 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 2, Sheet No. 14 herein. |  | (T) |
|  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.  |  |  |
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INTRASTATE

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ACCESS SERVICE TARIFF

REGULATIONS, RATES AND CHARGES

|  |  |  |  |
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|  |  |  |  |
|  |  | 1. | Carrier Common Line Charge | Rate |
|  |  |  | Premium Access, per minute |  |
|  |  |  |  | Terminating |  | $.025169 |
|  |  |  |  | Originating |  | $.0150 |
|  |  |  |  |  |  |  |
|  |  | 2. | Transport Interconnection Charge (TIC) |  |  |
|  |  |  |  | Terminating |  | $.008853 |
|  |  |  |  | Originating |  | $.015055 |
|  |  |  |  |  |  |  |
|  |  | 3. | Local Transport |  |  |  |
|  |  |  | Tandem Switched Transport |  |
|  |  |  |  a) Tandem Switched Facility, per access minute per mile | $.000090 |
|  |  |  |  b) Tandem Switched Termination, per access minute per termination | $.000443 |
|  |  |  |  |  |  |
|  |  | 4. | End Office |  |  |
|  |  |  |  a) Local Switching | $.040400 |
|  |  |  |  b) Information Surcharge, per 100 access minutes | $.019800 |
|  |  |  |  |  |  |
|  |  |  |  |