May 22, 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, PUCO Case No. 12-1287-TP-ATA, TRF Docket No. 90-5044-TP-TRF

Dear Ms. McNeal:

Attached please find final tariff pages to be filed on behalf of Wabash Mutual Telephone Company in the above-referenced matter.

Please contact me with any questions.

Very truly yours,

/s/ Carolyn S. Flahive

Carolyn S. Flahive

Enclosures

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ACCESS SERVICE TARIFF

REGULATIONS, RATES AND CHARGES

Toll VoIP-PSTN Traffic

The term "Toll VoIP-PSTN Traffic" denotes a customer's interexchange voice traffic exchanged with the Telephone Company in Time Division Multiplexing format over PSTN facilities, which originates and/or terminates in Internet Protocol (IP) format. "Toll VoIP-PSTN 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 premises equipment.

Identification and Rating of Toll VoIP-PSTN Traffic

(A) Scope

This section governs the identification of Toll VoIP-PSTN Traffic that is required to be

compensated at interstate access rates, unless the parties have agreed otherwise, by the Federal Communications Commission in its Report and Order in WC Docket Nos. 10-90, etc., FCC Release No. 11-161 (November 18, 2011)("FCC Order"). Specifically this section establishes the method of separating Toll VoIP-PSTN Traffic from the customer's traditional intrastate access traffic, so that Toll VoIP-PSTN Traffic can be billed in accordance with the FCC Order. This section of the tariff does not preclude customers 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. Rates, terms and conditions governing compensation for Toll VoIP-PSTN traffic in this tariff applies prospectively.

(B) Toll VoIP-PSTN Traffic identified in accordance with this tariff section will be billed at rates equal to the Telephone Company's applicable tariffed interstate switched access rate as specified in the National Exchange Carrier Association Tariff F.C.C. No. 5. When the Telephone Company receives sufficient call detail to permit it to determine Toll VoIP-PSTN Traffic from the customer’s traditional intrastate access traffic of some or all originating and terminating intrastate minutes of use, the Telephone Company will use that call detail to render bills for those minutes of use and will not use Percent VoIP Usage (PVU) factors(s) described in (C), below, to determine the jurisdiction of those minutes of use. When the Telephone Company receives insufficient call detail to determine Toll VoIP-PSTN Traffic from the customer’s traditional intrastate access traffic of some or all originating and terminating intrastate minutes of use, the Telephone Company will apply the PVU factor(s) provided by the customer or determined by the Telephone Company as set forth in (C), below, only to those minutes of use for which the Telephone Company does not have sufficient call detail. Such PVU factor(s) will be used until the customer provides an update to its PVU factor(s) as set forth in (C), below.

INTRASTATE

ACCESS SERVICE TARIFF

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(N)

REGULATIONS, RATES AND CHARGES

(C) Calculation and Application of Percent-VoIP-Usage Factors

Telephone Company will determine the number of Toll VoIP-PSTN Traffic minutes of use ("MOU") to which interstate rates will be applied under (B) preceding, by applying the Percent VoIP Usage ("PVU") factor to the total intrastate access MOU originated by the Customer’s end-user in IP format and delivered to the Company and by applying the PVU factor to the total intrastate access MOU originated by the Customer end-user and terminated by the Telephone Company in IP format. This method shall be utilized until such time that actual call detail records are available to the Telephone Company on a monthly basis with the appropriate indicators accurately set to identify such traffic.

(1) The Telephone Company will calculate and make available to the Customer percent VoIP Usage-Telephone Company ("PVU-T") factor delineated by Carrier Identification Code ("CIC") or Operating Company Numbers ("OCNs") representing the whole number percentage of the Telephone Company’s total intrastate access MOU that the customer exchanges with the Telephone Company in the state that is terminated in IP format and that would be billed by the Telephone Company as intrastate access MOU.

(2) The customer will calculate and furnish to the Telephone Company a

Percentage VoIP Usage-Customer (PVU-C) factor delineated by Carrier Identification by Carrier Identification Code (“CIC”) or Operating Company Numbers (“OCNs”) representing the whole number percentage of the customer's total intrastate access MOU that the customer exchanges with the Telephone Company in the state that is sent to the Telephone Company and which originated in IP format and that would be billed by the Telephone Company as intrastate access MOU.

(3) The Telephone Company will use the PVU-C and PVU-T factors to calculate a PVU factor that represents the percentage of total intrastate access MOU exchanged between the Telephone Company and the customer that is originated in IP format by the customer and/or terminated by the Company in IP format. The PVU factor will be calculated as the sum of: (A) the PVU-C factor and (B) the PVU-T factor times (1.0 minus the PVU-C factor).

INTRASTATE

(N)

(N)

ACCESS SERVICE TARIFF

REGULATIONS, RATES AND CHARGES

(4) The Telephone Company will apply the PVU factor to the intrastate access MOU exchanged with the customer to determine the number of Toll VoIP-PSTN MOU.

Example 1: The PVU calculation is applied to the customer’s intrastate MOU.

PVU = PVU-C + (PVU-T x (I-PVU-C))

The customer reported that their PVU-C as 15%. The

Telephone Company's PVU-T is 6%. This results in the

following:

PVU =15% plus (6% times (1 – 15%)) = 20%

This means that 20% of the customer’s terminating Intrastate MOU will be rated at

Interstate rates.

(5) The customer shall not modify their reported PIU factor to account for Toll

VoIP-PSTN traffic.

(6) Basis for the PVU-C shall be as follows:

(a) The customer provided PVU-C shall be based on traffic studies, actual call detail or other relevant and verifiable information (e.g., FCC Form 477). This shall be the case unless otherwise agreed on an Individual Case Basis between the Customer and Telephone Company. The Customer shall retain call detail records to substantiate the PVU factors developed by the customer pursuant to (C)(7). The retained records shall be furnished to the Telephone Company upon request.

INTRASTATE

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ACCESS SERVICE TARIFF

REGULATIONS, RATES AND CHARGES

(7) The customer shall retain for a minimum of six (6) months call detail records that substantiate the PVU-C factors provided to the Telephone Company as set forth in (C), above. Such records shall consist of (i) and (ii), below, if applicable.

(i) All call detail records such as work papers and/or backup documentation including paper, digital media or any other form of records for billed customer traffic, call information including call terminating address (i.e., called number), the call duration, all originating and terminating trunk groups or access lines over which the call is routed, and the point at which the call enters the customer’s network and;

(ii) If the customer has a mechanized system in place that calculated the PVU, then a description of that system and the methodology used to calculate the PVU-C must be furnished and any other pertinent information (such as but not limited to flowcharts, source code, etc.) relating to such system must also be made available.

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.

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INTRASTATE

ACCESS SERVICE TARIFF

REGULATIONS, RATES AND CHARGES

The other party shall comply, and shall reasonably supply the requested

data and information within 15 days of the Requesting Party’s request; and the

Requesting Party shall complete the reverification within 15 days of receipt.

(2) The Telephone Company may dispute the customer's PVU-C and the customer may dispute the Company’s PVU-T factor based upon:

(a) A review of the requested data and information provided by the

customer.

(b) A reasonable review of other market information, FCC reports on VoIP lines, such as FCC Form 477 or state level results based on FCC Local Competition Report or other relevant data.

(c) A change in the reported PVU-C or PVU-T factor by more than five percentage points from the preceding quarter.

(3) If after review of the data and information, the customer and the Telephone

Company establish revised PVU factors, the customer and the Telephone Company will begin using those revised PVU factors with the next bill period.

(4) If the dispute is unresolved, the Requesting Party may initiate an audit at its own expense. The Requesting Party shall limit audits of the other party’s PVU factor to

no more than twice per year. The other party (party receiving the request) may request that the audit be conducted by an independent auditor. In such cases, the associated auditing expenses will be paid by the other party.

(a) In the event that the customer fails to provide adequate records to

enable the Requesting Party or an independent auditor to conduct

an audit verifying the other party’s PVU factors, the Requesting Party will bill the usage for all contested periods using the most recent undisputed PVU factors reported by the other party. These PVU factors will remain in effect until the audit can be completed.

(b) During the audit, the undisputed PVU factors from the previous

reporting period will be used by the Requesting Party.

INTRASTATE

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ACCESS SERVICE TARIFF

REGULATIONS, RATES AND CHARGES

(c) When a PVU(s) audit is conducted by the Requesting Party or an independent auditor under contract to the Requesting Party, the audit results will be furnished to the other party by Certified U.S. Mail. When a PVU(s) audit is conducted by an independent auditor selected by the other party, the audit results will be furnished to the Requesting Party by Certified U.S. Mail. The Requesting Party will adjust the other party’s PVU(s) based upon the audit results. The PVU(s) resulting from the audit shall be applied to the other party’s usage for the quarter the audit is completed and the usage for the quarter prior to the completion of the audit. After that time, the other party may report revised PVU(s) pursuant to (C), above. If the revised PVU(s) submitted by the other party represents a deviation of 5 percentages points or more from the audited PVU(s), and that deviation is not due to identifiable reasons, the provisions in (2)(3) and (4), above, may be applied.

(d) If the audit supports the other party's PVU factors, the usage for the

contested periods will be adjusted to reflect the other party's audited

PVU factors and appropriate credits will be applied.

(e) If, as a result of an audit conducted by an independent auditor, the other party is found to have over-stated its PVU factors by 20 percentage points or more, the Requesting Party shall require reimbursement from the other party for the cost of the audit. Such bill(s) shall be due and paid in immediately available funds within 30 days from receipt and shall carry a late payment penalty as set forth in the Requesting Party’s Intrastate Tariff if not paid within the 30 days.