

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 Farmers Mutual)
 Telephone Company to Revise its Intrastate Access Tariff to)
 add VoIP-PSTN Provisions)

TRF Docket No. 90-5019-TP-TRF

Case No. 12 - 0779 - **TP** - ATA

NOTE: Unless you have reserved a Case #, leave the "Case No" fields BLANK.

Name of Registrant(s) Farmers Mutual Telephone Company

DBA(s) of Registrant(s) _____

Address of Registrant(s) PO Box 50106, Okolona, OH 43550

Company Web Address www.fmtc.cc

Regulatory Contact Person(s) Carolyn S. Flahive Phone 614-469-3294 Fax 614-469-3361

Regulatory Contact Person's Email Address Carolyn.Flahive@ThompsonHine.com

Contact Person for Annual Report Eric L. Damman Phone 419-758-3322

Address (if different from above) _____

Consumer Contact Information Eric L. Damman Phone 419-758-3322

Address (if different from above) _____

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"/> ATA 1-6-14(H) (Auto 30 days)	<input type="checkbox"/> ATA 1-6-14(H) (Auto 30 days)	<input type="checkbox"/> ATA 1-6-14(H) (Auto 30 days)
Introduce non-recurring charge, surcharge, or fee to BLES			<input type="checkbox"/> ATA 1-6-14(H) (Auto 30 days)
Introduce or Increase Late Payment	<input type="checkbox"/> ATA 1-6-14(I) (Auto 30 days)	<input type="checkbox"/> ATA 1-6-14(I) (Auto 30 days)	<input type="checkbox"/> ATA 1-6-14(I) (Auto 30 days)
Revisions to BLES Cap.	<input type="checkbox"/> ZTA 1-6-14(F) (0 day Notice)		
Introduce BLES or expand local service area (calling area)	<input type="checkbox"/> ZTA 1-6-14(H) (0 day Notice)	<input type="checkbox"/> ZTA 1-6-14(H) (0 day Notice)	<input type="checkbox"/> ZTA 1-6-14(H) (0 day Notice)
Notice of no obligation to construct facilities and provide BLES	<input type="checkbox"/> ZTA 1-6-27(C) (0 day Notice)	<input type="checkbox"/> ZTA 1-6-27(C) (0 day Notice)	
Change BLES Rates	<input type="checkbox"/> TRF 1-6-14(F) (0 day Notice)	<input type="checkbox"/> TRF 1-6-14(F)(4) (0 day Notice)	<input type="checkbox"/> TRF 1-6-14(G) (0 day Notice)
To obtain BLES pricing flexibility	<input type="checkbox"/> BLS 1-6-14(C)(1)(c) (Auto 30 days)		
Change in boundary	<input type="checkbox"/> ACB 1-6-32 (Auto 14 days)	<input type="checkbox"/> ACB 1-6-32 (Auto 14 days)	
Expand service operation area			<input type="checkbox"/> TRF 1-6-08(G) (0 day)
BLES withdrawal			<input type="checkbox"/> ZTA 1-6-25(B) (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:				

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 1-6-08 * (Auto 30- day)	<input type="checkbox"/> ACE 1-6-08 *(Auto 30 day)	<input type="checkbox"/> ACE 1-6-08 *(Auto 30 day)	<input type="checkbox"/> ACE 1-6-10 (Auto 30 day)	<input type="checkbox"/> UNC 1-6-09 *(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 1-6-26 (Auto 30 days)	<input type="checkbox"/> ABN 1-6-26 (Auto 30 days)
Change of Official Name *	<input type="checkbox"/> ACN 1-6-29(B) (Auto 30 days)	<input type="checkbox"/> ACN 1-6-29(B) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-29(C) (0 day Notice)
Change in Ownership *	<input type="checkbox"/> ACO 1-6-29(E) (Auto 30 days)	<input type="checkbox"/> ACO 1-6-29(E) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-29(C) (0 day Notice)
Merger *	<input type="checkbox"/> AMT 1-6-29(E) (Auto 30 days)	<input type="checkbox"/> AMT 1-6-29(E) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-29(C) (0 day Notice)
Transfer a Certificate *	<input type="checkbox"/> ATC 1-6-29(B) (Auto 30 days)	<input type="checkbox"/> ATC 1-6-29(B) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-29(C) (0 day Notice)
Transaction for transfer or lease of property, plant or business *	<input type="checkbox"/> ATR 1-6-29(B) (Auto 30 days)	<input type="checkbox"/> ATR 1-6-29(B) (Auto 30 days)	<input type="checkbox"/> CIO 1-6-29(C) (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 1-7-07 (Auto 90 day)	<input type="checkbox"/> NAG 1-7-07 (Auto 90 day)
Request for Arbitration	<input type="checkbox"/> ARB 1-7-09 (Non-Auto)	<input type="checkbox"/> ARB 1-7-09 (Non-Auto)
Introduce or change c-t-c service tariffs,	<input checked="" type="checkbox"/> ATA 1-7-14 (Auto 30 day)	<input type="checkbox"/> ATA 1-7-14 (Auto 30 day)
Request rural carrier exemption, rural carrier suspension or modification	<input type="checkbox"/> UNC 1-7-04 or 05 (Non-Auto)	
Changes in rates, terms & conditions to Pole Attachment, Conduit Occupancy and Rights-of-Way.	<input type="checkbox"/> UNC 1-7-23(B) (Non-Auto)	
Wireless Providers See 4901:1-6-24	<input type="checkbox"/> RCC [Registration & Change in Operations]	<input type="checkbox"/> NAG [Interconnection Agreement or

Section IV. – Attestation

Registrant hereby attests to its compliance with pertinent entries and orders issued by the Commission.

AFFIDAVIT
Compliance with Commission Rules

I am an officer/agent of the applicant corporation, Farmers Mutual Telephone Company, and am authorized to make this statement on its behalf.

(Name)

Please Check ALL that apply:

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 23, 2012 at (Location) Okolona, Ohio

*(Signature and Title) /s/ Eric L. Damman, General Manager (Date) February 23, 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, Carolyn S. Flahive, 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) /s/ Carolyn S. Flahive, Esq. (Date) February 27, 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

EXHIBIT A
(Current Tariff Sheets – Not Applicable)

EXHIBIT B
(Proposed Tariff Sheets)

P.U.C.O. No. 1

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

(N)

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.

(N)

P.U.C.O. No. 1

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

(N)

(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 an originating Percent VoIP Usage ("PVU") factor to the total intrastate access MOU originated by a Telephone Company end user and delivered to the customer and by applying a terminating PVU factor to the total intrastate access MOU terminated by a customer to the Telephone Company's end user. 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 customer will calculate and furnish to the Telephone Company an originating Percent VoIP Usage-Customer ("PVU-C") factor delineated by Carrier Identification Code ("CIC") or Operating Company Numbers ("OCNs") representing the whole number percentage of the customer's total originating intrastate access MOU that the customer exchanges with the Telephone Company in the state that is received from the Telephone Company and that is terminated in IP format and that would be billed by the Telephone Company as intrastate access MOU. The Telephone Company originating Percent VoIP Usage-Telephone Company ("PVU-T") factor will be calculated in the same manner as set forth above for customers.

(2) The customer will calculate and furnish to the Telephone Company a terminating PVU-C factor representing the whole number percentage of the customer's total terminating 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. The Telephone Company terminating PVU-T factor will be calculated in the same manner as set forth above for customers.

(3) The Telephone Company will use the originating PVU-C and PVU-T factors to calculate an originating 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, whether at Telephone Company's end or at the customer's end. The originating PVU factor will be calculated as the sum of: (A) the originating PVU-C factor and (B) the originating PVU-T factor times (1.0 minus the originating PVU-C factor).

(N)

P.U.C.O. No. 1

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

(N)

(4) The Telephone Company will use the terminating PVU-C and terminating PVU-T factors to calculate a terminating PVU factor that represents the percentage of total intrastate access MOU exchanged between a Telephone Company and the customer that is terminated in IP format, whether at Company's end or at the customer's end. The terminating PVU factor will be calculated as the sum of: (A) the terminating PVU-C factor and (B) the terminating PVU-T factor times (1.0 minus the terminating PVU-C factor).

(5) The Telephone Company will apply the originating and terminating PVU factors 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 originating and terminating intrastate MOU.

$$PVU = PVU-C + (PVU-T \times (1 - PVU-C))$$

The customer reported that their originating PVU-C as 15%. The Telephone Company's originating PVU-T is 6%. This results in the following:

$$PVU = 15\% \text{ plus } (6\% \text{ times } (1 - 15\%)) = 20\%$$

This means that 20% of the originating Intrastate MOU exchanged between the customer and the Telephone Company will be rated at Interstate rates.

(6) The customer shall not modify their reported PIU factor to account for Toll VoIP-PSTN traffic.

(7) Basis for Originating PVU-C and Terminating PVU-C shall be as follows:

(a) Both the customer provided originating PVU-C and the terminating PVU-C shall be based on traffic studies, actual call detail or other relevant and verifiable information on traffic exchanged between the customer and subscribers of the Telephone Company in IP format in the State of Ohio as a percentage of the total traffic exchanged between the customer and subscribers of the Telephone Company in the State of Ohio. 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

(N)

P.U.C.O. No. 1

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

(N)

developed by the customer pursuant to (C)(8). The retained records shall be furnished to the Telephone Company upon request.

(b) As an alternative to (a), the customer and Telephone Company may enter into an Individual Case Basis written agreement, whereby the customer may use and the Telephone Company may agree to accept Originating and Terminating PVU-C factors based on information that the customer exchanges with the Ohio Small Local Exchange Carriers ("SLECs") members of the Ohio Telecom Association and that is terminated or originated in IP format, provided that the data sampling is from SLECs that are similar in demographics and in mix between residential and business subscribers as that served by the Telephone Company. This may be accomplished through traffic studies, actual call detail or other relevant and verifiable information which will be provided to Telephone Company upon request.

(c) As an alternative to (a) and (b) the customer and Telephone Company may enter into an Individual Case Basis write agreement, whereby the customer provided originating PVU-C and the terminating PVU-T shall be based on information such as the number of the customer's retail VoIP subscriptions in the state (e.g. as reported on FCC Form 477) provided that the data sampling is from SLECs that are similar in demographics and in mix between residential and business subscribers as that served by the Telephone Company.

(8) 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(s), then a description of that system and the methodology used to calculate the PVU-C(s) 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.

(N)

P.U.C.O. No. 1

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

(N)

(9) 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 originating and/or terminating PVU-T.

(D) Initial Implementation of PVU Factors

(1) If the PVU factors cannot be implemented in the Telephone Company's billing systems by December 29, 2011, once the factors can be implemented, the Telephone Company will adjust the customer's bills to reflect the PVU factors prospectively in the next bill period, if the PVU-C factors are provided by the customer to the Telephone Company prior to April 15, 2012.

(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 has never been received from the customer, the Telephone Company will assume the PVU-C percentages to be 0% as set forth in (C)(9).

(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

(N)

P.U.C.O. No. 1

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

(N)

information used to determine the PVU factors furnished to the other party in order to validate the PVU factors supplied.

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 45 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.

(N)

P.U.C.O. No. 1

INTRASTATE
ACCESS SERVICE TARIFF
REGULATIONS, RATES AND CHARGES

(N)

(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, the usage for the quarter prior to the completion of the audit, and the usage for the two (2) quarters following 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.

(N)

EXHIBIT C

The Applicant proposes to modify its Intrastate Access Service Tariff to add VoIP-PSTN provisions in accordance with the Federal Communications Commission's Report and Order and Further Notice of Proposed Rulemaking, WC Docket Nos. 10-90, et al., FCC No. 11-161 (Released Nov. 18, 2011) with respect to intercarrier compensation.

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in

Case No(s). 90-5019-TP-TRF, 12-0779-TP-ATA

Summary: Application to Revise Intrastate Access Tariff electronically filed by Carolyn S Flahive on behalf of Farmers Mutual Telephone Company