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Via EFile

March 16, 2012

Ms. Renee J. Jenkins
Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215-3793

RE: Sigecom, LLC d/b/a WOW! Internet, Cable and Phone, Case No. 12-0511-TP-ATA; 90-9341-TP-TRF

Dear Ms. Jenkins:

Pursuant to Staff's March 13, 2012 memorandum in the above-referenced matter, enclosed for filing with the Public Utilities Commission of Ohio are amended pages 2, 7, 8, and original pages 34.1 to 34.3 to Sigecom, LLC d/b/a WOW! Internet, Cable and Phone's Ohio switched exchange access tariff, P.U.C.O Tariff No. 3 in the above-referenced matter for incorporation into the Company's tariff. These pages comprise Exhibit B (changed pages) to the Company's February 7, 2012 submission in this proceeding implementing provisions governing VoIP-PSTN traffic.

Questions concerning this filing may be directed to the undersigned.

Sincerely,

MILLER ISAR, INC.

Andrew O. Isar

Regulatory Consultants to
Sigecom, LLC d/b/a WOW! Internet, Cable and Phone

Enclosure

CHECK SHEET

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Sheets of this rate sheet are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original rate sheet and are currently in effect as of the date on the bottom of this sheet.

SHEET	REVISION	SHEET	REVISION	SHEET	REVISION
Title	First	25	Original		
1	Second*	26	Original		
2	Original	27	Original		
3	Original	28	Original		
4	Original	29	Original		
5	Original	30	Original		
6	Original	31	Original		
7	First*	32	Original		
8	First*	33	Original		
9	Original	34	Original		
10	Original	34.1	Original*		
11	Original	34.2	Original*		
12	Original	34.3	Original*		
13	Original	35	Original		
14	Original	36	First		
15	Original	36.1	Original		
16	Original	36.2	Original		
17	Original	37	Original		
18	Original	38	First		
19	Original	39	First		
20	Original	40	Original		
21	Original				
22	Original				
23	Original				
24	Original				

*- indicates pages included in this filing

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SIGECOM, LLC
6045 Wedeking Avenue
Evansville, IN 47715

SECTION 1 – DEFINITIONS (continued)

Meet Point: A point of interconnection that is not an end office or tandem.

Meet Point Billing: The arrangement through which multiple Exchange Carriers involved in providing Access Services, divide the ordering, rating, and billing of such services on a proportional basis, so that each Exchange Carrier involved in providing a portion of the Access Service agrees to bill under its respective rate sheet.

Mobile Telephone Switching Office: Location where the wireless Customer maintains a facility for purposes of interconnecting to the Company's Network.

Network Services: The Company's telecommunications Access Services offered on the Company's Network.

Nonrecurring Charges: The one-time initial charges for services or facilities, including but not limited to charges for construction, installation, or special fees, for which the Customer becomes liable at the time the Service Order is executed.

Off-Hook: The active condition of Switched Access or a telephone exchange service line.

Optional Expanded Area Service Traffic (OEAS): Optional service found in large urban areas financed by separate charge on end users that elect service as defined by a tariffed approved by the Commission.

On-Hook: The idle condition of switched access or a telephone exchange service line.

Out of Band Signaling: An exchange access signaling feature which allows customers to exchange call control and signaling information over a communications path which is separate from the message path.

Point of Presence: Location where the Customer maintains a facility for purposes of interconnecting to the Company's Network.

PSTN: Refers to the Public Switched Telephone Network

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SECTION 1 – DEFINITIONS (continued)

Premises: The space occupied by a Customer or Authorized User in a building or buildings or on contiguous property (except railroad rights-of-way, etc.).

Presubscription: An arrangement whereby an End User may select and designate to the Company an Interexchange Carrier (IXC) or Carriers it wishes to access, without an Access Code, for completing both intraLATA toll calls and/or interLATA calls. The selected IXC(s) are referred to as the End User's Primary Interexchange Carrier (PIC).

Recurring Charges: The monthly charges to the Customer for services, facilities and equipment, which continue for the agreed upon duration of the service.

Service Order: The written request for Network Services executed by the Customer and the Company in a format devised by the Company; or, in the alternative, the submission of an Access Service Request by the Customer in the manner specified in this rate sheet.

Service(s): The Company's telecommunications Access Services offered on the Company's Network.

Signaling Point of Interface: The Customer designated location where the SS7 signaling information is exchanged between the Company and the Customer.

Signaling System 7 (SS7): The common Channel Out of Band Signaling protocol developed by the Consultative Committee for International Telephone and Telegraph (CCITT) and the American National Standards Institute (ANSI).

Switched Access Service: Access to the switched network of an Exchange Carrier for the purpose of originating or terminating communications. Switched Access is available to carriers, as defined in this rate sheet.

TDM: Refers to time division multiplexing

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Trunk: A communications path connecting two switching systems in a network, used in the establishment of an end-to-end connection.

VoIP-PSTN Traffic: VoIP-PSTN Traffic is traffic exchanged between the Company and the Customer in Time Division Multiplexing (TDM) format that originates and/or terminates in Internet Protocol (IP) format. VoIP-PSTN traffic originates or terminates to an end user customer of a service that requires internet protocol-compatible premise equipment.

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Wireless Provider: Any carrier authorized to operate as a provider of cellular, personal communications, paging or any other form of wireless transmission.

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CARRIER TO CARRIER SERVICES TARIFF

SECTION 4 - SWITCHED ACCESS SERVICE (continued)

4.4. VoIP-PSTN Traffic

This section governs the identification, exchange and compensation for VoIP-PSTN Traffic. It applies only to traffic identified pursuant to this section unless the Company and Customer have agreed in writing to other terms and conditions. Also, this section establishes the methodology for separating Toll VoIP-PSTN Traffic from the Customer's traditional intrastate access 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 apply prospectively.

4.4.1 Toll VoIP-PSTN traffic will be billed at the applicable, tariffed interstate access rates established in the Company's F.C.C. Tariff No. 4..

4.4.2 A Customer delivering traffic to the Company shall identify the percentage of that traffic that is Toll VoIP-PSTN Traffic ("Percentage VoIP Usage" or "PVU") and will provide as support for its PVU a traffic study, similar analysis, end-user customer certifications or other information acceptable to the Company.

A. Both the Company and the Customer's PVU and underlying support for establishing that factor are subject to audit. Each party shall bear their own costs associated with any audit. In no event may the Company or Customer request more than two audits within a calendar year.

B. The Company may adjust the PVU based on its review of the supporting data provided by the Customer.

C. If the PVU factor is not available and/or cannot be implemented in the Company's billing system by January 1, 2012, once the factor is available and can be implemented the Company will adjust the Customer's bill to reflect the PVU factor retroactively to January 1, 2012. In calculating the initial PVU factor, the Company will take the Customer specified PVU-C into account retroactively to January 1, 2012, provided that the Customer provide it's PVU-C to the Company no later than April 15, 2012; otherwise, the Company will set the initial PVU equal to the Company's PVU (PVU-V), as specified in Section 4.4.6 (E)..

4.4.3 Customer will not modify its reported Percentage of Interstate Usage factor to account for Toll VoIP-PSTN traffic.

4.4.5 PVU Factor Updates

The Customer may update the PVU factors quarterly. The Customer shall submit such updates no later than the 15th day of January, April, July and October of each year. Revised PVU factors must be based on data for the prior three months ending the last day of December, March, June and September respectively. The revised PVU factors will be used for future billing and will be effective on the billing date of each month and will be used for subsequent monthly billing until superseded by a new PVU factor. No prorating or back billing will be done based on the updated PVU factors.

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CARRIER TO CARRIER SERVICES TARIFF

SECTION 4 - SWITCHED ACCESS SERVICE (continued)

4.4. VoIP-PSTN Traffic *(Continued)*

4.4.6. Calculations and Application of Percent-VoIP-PSTN Usage

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Company will determine the number of VoIP-PSTN Traffic minutes of use ("MOU") to which interstate rates will apply, by applying a PVU factor to the total intrastate access MOU exchanged between the Company and the Customer. The PVU will be derived and applied as follows.

- A. The Customer will calculate and furnish to Company a factor (the "PVC-C") representing the percentage of the total access MOU that the customer exchanges with Company in the State, that (a) is sent to Company and that originated in IP format; or (b) is received from Company and terminated in IP format. This PVU-C 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), traffic studies, actual call detail, or other relevant and verifiable information.
- B. Company will similarly, calculate a factor (the "PVU-V") representing the percentage of Company's total access MOU in the State that Company originates or terminates on its network in IP format. This PVU-V shall be based on information such as the number of Company's retail VoIP subscriptions in the state (e.g., as reported on FCC Form 477), traffic studies, actual call detail, or other relevant and verifiable information.
- C. Company will use the PVU-C and PVU-V factors to calculate a PVU factor that represents the percentage of total access MOU exchanged between the Company and the Customer that is originated or terminated in IP format, whether at Company's end, at the customer's end, or at both ends. The PVU factor will be calculated as the sum of: (A) the PVU-C factor and (B) the PVU-A factor times (1.0 minus the PVU-C factor).

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SECTION 4 - SWITCHED ACCESS SERVICE (continued)

4.4. VoIP-PSTN Traffic *(Continued)*4.4.6. Calculations and Application of Percent-VoIP-PSTN Usage *(Continued)*

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- D. Company will apply the PVU factor to the total intrastate access MOU exchanged with the customer to determine the number of Relevant VoIP-PSTN Traffic MOUs.

Example 1: The PVU-V is 10% and the PVU-C is 40%. The PVU factor is equal to $40\% + (10\% \times 60\%) = 46\%$. Company will bill 46% of the customer's intrastate access MOU at its applicable tariffed interstate switched access rates.

Example 2: The PVU-V is 10% and the PVU-C is 0%. The PVU factor is $0\% + (100\% \times 10\%) = 10\%$. Company will bill 10% of the customer's intrastate access MOU at Company's applicable tariffed interstate switched access rates.

Example 3: The PVU-C is 100%. No matter what the PVU-V factor is, the PVU is 100%. Company will bill 100% of the customer's intrastate access MOU at Company's applicable tariffed interstate switched access rates.

- E. If the Customer does not furnish Company with a PVU-C pursuant to the preceding paragraph, Company will utilize a PVU-C equal to the PVU-V.

4.4.7. PVU Factor Verification

Not more than twice in any year, Company may ask the Customer to verify the PVU-C factor furnished to Company and a Customer may ask Company to verify the PVU-V factor and the calculation of the PVU factor. The party so requested shall comply, and shall reasonably provide the records and other information used to determine the respective PVU-C and PVU-V factors.

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in

Case No(s). 12-0511-TP-ATA

Summary: Tariff Sigecom, LLC dba WOW! Internet, Cable and Phone Tariff Amendments to Implement Provisions Governing VoIP-PSTN Traffic electronically filed by Mr. Andrew O. Isar on behalf of Sigecom, LLC d/b/a WOW! Internet, Cable and Phone