

April 11, 2012

Barcy McNeal, Secretary
The Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

RE: In the Matter of the Commission's Investigation into Intrastate Carrier Access Reform Pursuant to Sub. S.B. 162, PUCO Case No. 10-2387-TP-COI

Dear Ms. McNeal:

In accordance with the Commission's March 20, 2012 Entry in the above-referenced matter, Wabash Mutual Telephone Company ("Wabash") hereby files its calculations supporting the mandated reductions to its intrastate access rates. The attached calculations have been redacted to protect data Wabash considers confidential and proprietary. Wabash is contemporaneously filing the confidential, unredacted calculations under seal pursuant to Ohio Adm. Code. 4901-1-24(D) along with a related Motion for Protective Order.

Wabash does not have non-access reciprocal compensation rates that are above the Company's interstate access rates at this time.

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

| WABASH MUTUAL TELEPHONE COMPANY | | | |
|---|--|--|--|
| 2012 Transitional Access Rate Calculation | | | |
| REVENUE CALCULATIONS | FY 2011 INTRASTATE DEMAND (MOU) | FY 2011 CALCULATED REVENUE USING INTRASTATE RATES | FY 2011 CALCULATED REVENUE USING INTERSTATE RATES |
| RATE ELEMENT | | | |
| CCL-T | | | |
| TIC-T | | | |
| TSF-T | | | |
| TST-T | | | |
| EO-T | | | |
| IS-T | | | |
| TOTAL | | | |
| REDUCTION REQUIREMENTS | | | |
| Calculated Intrastate Rev | | | |
| Calculated Interstate Rev | | | |
| Difference | | | |
| Required Reduction (50% of Difference) | | | |
| Target Transition Revenue Amount | | | |
| TRANSITIONAL INTRASTATE RATES | | | |
| Reduced CCL-T Rate | 0.024199 | | |
| Reduced TIC-T Rate | 0.008512 | | |
| Total Transitional Revenues | | | |
| ILEC RATE TABLES | FROZEN INTRASTATE RATES | INTERSTATE RATES 12/29/2011 | TRANSITION RATES JULY 1, 2012 |
| CCL-T | 0.042800 | | 0.024199 |
| TIC-T | 0.015055 | | 0.008512 |
| TSF-T | 0.000090 | 0.000402 | 0.000090 |
| TST-T | 0.000443 | 0.002090 | 0.000443 |
| EO-T | 0.040400 | 0.044902 | 0.040400 |
| IS-T (per 100 MOU) | 0.019800 | 0.049400 | 0.019800 |
| Composite Rate Per MOU | 0.099220 | 0.048933 | 0.074077 |
| TSF Miles | 10 | | |
| Billing Percent | 36% | | |
| Rate Sources | NECA No.5 frozen by PUCO Orders | NECA No. 5 Effective 7/1/2011 | |
| DATA IN BOLD BOXES IS PROPRIETARY INFORMATION SUBJECT TO PROTECTIVE ORDER | | | |

CERTIFICATE OF SERVICE

It is hereby certified that a true copy of the foregoing was served via electronic mail to the persons listed below this 11th day of April, 2012.

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/s/ Carolyn S. Flahive
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Case No(s). 10-2387-TP-COI

Summary: Correspondence electronically filed by Carolyn S Flahive on behalf of The Wabash Mutual Telephone Company