

FILE

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RECEIVED-DOCKETING DIV
2014 APR 25 PM 4:03

PUCO

April 25, 2014

Barcy McNeal, Secretary
Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street, 11th Floor
Columbus, OH 43215-3793

Re: *In the Matter of the Application of Arthur Mutual Telephone Company
to Revise its Intrastate Access Tariff to Add VoIP-PSTN Provisions*
TRF Docket No. 90-5004-TP-TRF
PUCO Case No. 14-0768-TP-ATA

Dear Ms. McNeal:

Enclosed are the original and one (1) copy of the *Application of Arthur Mutual Telephone Company to Revise its Intrastate Access Tariff to Add VoIP-PSTN Provisions* for filing in the above-referenced matter. Please time stamp the extra copies of the *Application* and return them to our courier.

Thank you for your assistance.

Very truly yours,

BAILEY CAVALIERI LLC



William A. Adams

WAA/sg

Enclosure

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.
Technician Am Date Processed 4/25/14

FILE

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 Arthur Mutual Telephone Company to Revise its Intrastate Access Tariff to Add VoIP-PSTN Provisions) TRF Docket No. 90-5004-TP-TRF
) Case No. 14 -0768-TP- ATA
) NOTE: Unless you have reserved a Case #, leave the "Case No" fields
) BLANK.

Name of Registrant(s) Arthur Mutual Telephone Company
DBA(s) of Registrant(s) _____
Address of Registrant(s) 21980 S.R. 634, Defiance, OH 43512-9308
Company Web Address _____
Regulatory Contact Person(s) William A. Adams Phone 614.229.3278 Fax 614.221.0479
Regulatory Contact Person's Email Address william.adams@baileycavalieri.com
Contact Person for Annual Report Eric W. Roughton, General Manager and Secretary-Treasurer Phone (419) 393-2233
Address (if different from above) _____
Consumer Contact Information Eric W. Roughton, General Manager and Secretary-Treasurer Phone (419) 393-2233
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.

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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 <u>1-6-14(H)</u> (Auto 30 days)	<input type="checkbox"/> ATA <u>1-6-14(H)</u> (Auto 30 days)	<input type="checkbox"/> ATA <u>1-6-14(H)</u> (Auto 30 days)
Introduce non-recurring charge, surcharge, or fee to BLES			<input type="checkbox"/> ATA <u>1-6-14(H)</u> (Auto 30 days)
Introduce or Increase Late Payment	<input type="checkbox"/> ATA <u>1-6-14(I)</u> (Auto 30 days)	<input type="checkbox"/> ATA <u>1-6-14(I)</u> (Auto 30 days)	<input type="checkbox"/> ATA <u>1-6-14(I)</u> (Auto 30 days)
Revisions to BLES Cap.	<input type="checkbox"/> ZTA <u>1-6-14(F)</u> (0 day Notice)		
Introduce BLES or expand local service area (calling area)	<input type="checkbox"/> ZTA <u>1-6-14(H)</u> (0 day Notice)	<input type="checkbox"/> ZTA <u>1-6-14(H)</u> (0 day Notice)	<input type="checkbox"/> ZTA <u>1-6-14(H)</u> (0 day Notice)
Notice of no obligation to construct facilities and provide BLES	<input type="checkbox"/> ZTA <u>1-6-27(C)</u> (0 day Notice)	<input type="checkbox"/> ZTA <u>1-6-27(C)</u> (0 day Notice)	
Change BLES Rates	<input type="checkbox"/> TRF <u>1-6-14(F)</u> (0 day Notice)	<input type="checkbox"/> TRF <u>1-6-14(F)(4)</u> (0 day Notice)	<input type="checkbox"/> TRF <u>1-6-14(G)</u> (0 day Notice)
To obtain BLES pricing flexibility	<input type="checkbox"/> BLS <u>1-6-14</u> <u>(C)(1)(c)</u> (Auto 30 days)		
Change in boundary	<input type="checkbox"/> ACB <u>1-6-32</u> (Auto 14 days)	<input type="checkbox"/> ACB <u>1-6-32</u> (Auto 14 days)	
Expand service operation area			<input type="checkbox"/> TRF <u>1-6-08(G)(0 day)</u>
BLES withdrawal			<input type="checkbox"/> ZTA <u>1-6-25(B)</u> (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 <u>1-6-08</u> * (Auto 30- day)	<input type="checkbox"/> ACE <u>1-6-08</u> *(Auto 30 day)	<input type="checkbox"/> ACE <u>1-6-08</u> *(Auto 30 day)	<input type="checkbox"/> ACE <u>1-6-10</u> (Auto 30 day)	<input type="checkbox"/> UNC <u>1-6-09</u> *(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 <u>1-6-26</u> (Auto 30 days)	<input type="checkbox"/> ABN <u>1-6-26</u> (Auto 30 days)
Change of Official Name *	<input type="checkbox"/> ACN <u>1-6-29(B)</u> (Auto 30 days)	<input type="checkbox"/> ACN <u>1-6-29(B)</u> (Auto 30 days)	<input type="checkbox"/> CIO <u>1-6-29(C)</u> (0 day Notice)
Change in Ownership *	<input type="checkbox"/> ACO <u>1-6-29(E)</u> (Auto 30 days)	<input type="checkbox"/> ACO <u>1-6-29(E)</u> (Auto 30 days)	<input type="checkbox"/> CIO <u>1-6-29(C)</u> (0 day Notice)
Merger *	<input type="checkbox"/> AMT <u>1-6-29(E)</u> (Auto 30 days)	<input type="checkbox"/> AMT <u>1-6-29(E)</u> (Auto 30 days)	<input type="checkbox"/> CIO <u>1-6-29(C)</u> (0 day Notice)
Transfer a Certificate *	<input type="checkbox"/> ATC <u>1-6-29(B)</u> (Auto 30 days)	<input type="checkbox"/> ATC <u>1-6-29(B)</u> (Auto 30 days)	<input type="checkbox"/> CIO <u>1-6-29(C)</u> (0 day Notice)
Transaction for transfer or lease of property, plant or business *	<input type="checkbox"/> ATR <u>1-6-29(B)</u> (Auto 30 days)	<input type="checkbox"/> ATR <u>1-6-29(B)</u> (Auto 30 days)	<input type="checkbox"/> CIO <u>1-6-29(C)</u> (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 <u>1-7-07</u> (Auto 90 day)	<input type="checkbox"/> NAG <u>1-7-07</u> (Auto 90 day)
Request for Arbitration	<input type="checkbox"/> ARB <u>1-7-09</u> (Non-Auto)	<input type="checkbox"/> ARB <u>1-7-09</u> (Non-Auto)
Introduce or change c-t-c service tariffs,	<input checked="" type="checkbox"/> ATA <u>1-7-14</u> (Auto 30 day)	<input type="checkbox"/> ATA <u>1-7-14</u> (Auto 30 day)
Request rural carrier exemption, rural carrier suspension or modification	<input type="checkbox"/> UNC <u>1-7-04 or 05</u> (Non-Auto)	
Changes in rates, terms & conditions to Pole Attachment, Conduit Occupancy and Rights-of-Way.	<input type="checkbox"/> UNC <u>1-7-23(B)</u> (Non-Auto)	
Wireless Providers See <u>4901:1-6-24</u>	<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, Arthur Mutual Telephone Company, and am authorized to make this statement on its behalf.

Eric W. Roughton, General Manager and Secretary-Treasurer
(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) April 25, 2014 at (Location) Defiance, Ohio

*(Signature and Title) Eric W. Roughton (Date) April 25, 2014
Eric W. Roughton, General
Manager and Secretary-Treasurer

- 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, William A. Adams, 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) William A. Adams (Date) 4/25, 2014

*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)

INTRASTATE
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"). 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) The intrastate terminating switched access rates in this tariff are the same as the interstate rates for terminating switched access rates. Therefore, no percentage or VoIP factor is necessary to rate the intrastate Toll VoIP-PSTN Traffic, nor are modifications to the rates and/or billing necessary as a result of the Toll VoIP-PSTN provisions of the FCC Order after the effective date of this tariff sheet.

The Arthur Mutual Telephone Company
Defiance, Ohio

Section 2
First Revised Sheet No. 16
Replaces Original Sheet No. 16

P.U.C.O. No. 1

(D)

(D)

Issued: April 23, 2013

Effective: July 2, 2013

In Accordance with Case No. 13-1010-TP-ATA
Issued by the Public Utilities Commission of Ohio
Eric W. Roughton, General Manager
Defiance, Ohio

The Arthur Mutual Telephone Company
Defiance, Ohio

Section 2
First Revised Sheet No. 17
Replaces Original Sheet No. 17

P.U.C.O. No. 1

(D)

(D)

Issued: April 23, 2013

Effective: July 2, 2013

In Accordance with Case No. 13-1010-TP-ATA
Issued by the Public Utilities Commission of Ohio
Eric W. Roughton, General Manager
Defiance, Ohio

The Arthur Mutual Telephone Company
Defiance, Ohio

Section 2
First Revised Sheet No. 18
Replaces Original Sheet No. 18

P.U.C.O. No. 1

(D)

(D)

Issued: April 23, 2013

Effective: July 2, 2013

In Accordance with Case No. 13-1010-TP-ATA
Issued by the Public Utilities Commission of Ohio
Eric W. Roughton, General Manager
Defiance, Ohio

The Arthur Mutual Telephone Company
Defiance, Ohio

Section 2
First Revised Sheet No. 19
Replaces Original Sheet No. 19

P.U.C.O. No. 1

(D)

(D)

Issued: April 23, 2013

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In Accordance with Case No. 13-1010-TP-ATA
Issued by the Public Utilities Commission of Ohio
Eric W. Roughton, General Manager
Defiance, Ohio

The Arthur Mutual Telephone Company
Defiance, Ohio

Section 2
First Revised Sheet No. 20
Replaces Original Sheet No. 20

P.U.C.O. No. 1

(D)

(D)

Issued: April 23, 2013

Effective: July 2, 2013

In Accordance with Case No. 13-1010-TP-ATA
Issued by the Public Utilities Commission of Ohio
Eric W. Roughton, General Manager
Defiance, Ohio

EXHIBIT B
(Proposed Tariff Sheets)

P.U.C.O. No. 1

IDENTIFICATION AND RATING OF VOIP-PSTN TRAFFIC

The term "Toll VoIP-PSTN Traffic" denotes a customer's interexchange voice traffic exchanged with the Company in time division multiplexing format over public switched telephone network ("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.

(N)

(1) 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 otherwise agreed, 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) and the FCC's Second Order on Reconsideration, FCC Release 12-47 (April 25, 2012) ("FCC Orders"). 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 apply prospectively.

(2) Rate

- (a) Terminating Toll VoIP-PSTN Traffic. The intrastate terminating switched access rates in this tariff are the same as the Company's interstate rates for terminating switched access. Therefore, no percentage or VoIP factor is necessary to rate the terminating intrastate Toll VoIP-PSTN Traffic, nor are modifications to the rates and/or billing necessary as a result of the Toll VoIP-PSTN provisions of the FCC Orders after the effective date of this tariff sheet.
- (b) Originating Toll VoIP-PSTN Traffic. The intrastate originating Toll VoIP-PSTN Traffic identified in accordance with this tariff section will be billed at rates equal to the Company's applicable tariffed interstate switched access rate as specified in the National Exchange Carrier Association Tariff F.C.C. No. 5, or the interstate switched access tariff in which the Company concurs, as now existing and as revised, added to, or supplemented from time to time.

(N)

IDENTIFICATION AND RATING OF VOIP-PSTN TRAFFIC (continued)

(3) Calculation and Application of Originating Percent-VoIP-Usage Factors

(N)

- (a) The Company will determine the number of originating intrastate Toll VoIP-PSTN Traffic minutes of use ("MOU") to which interstate rates will be applied under 2(b) preceding, by applying an originating Percent VoIP Usage ("PVU") factor to the total intrastate access MOU originated by the Company's end users and delivered to the customer.
- (b) The customer will calculate and furnish to the Company an originating Percent VoIP Usage-Customer ("PVU-C") factor representing the whole number percentage of the customer's total originating intrastate access MOU that (1) the customer exchanges with the Company, and (2) is terminated in IP format in the state that would be billed by the Company as intrastate originating access MOU.
- (c) The Company will develop an originating Percent VoIP Usage Company ("PVU-T") factor that represents the percentage of total intrastate originating access MOU exchanged between the Company and the customer that is originated 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).
- (d) The Company will apply the PVU factors to the originating intrastate access MOU exchanged with the customer to determine the number of originating Toll VoIP-PSTN MOU. As set forth in 3(c) above, the originating PVU formula is:

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

Example: The customer reported that their originating PVU-C as 15%. The 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 customer's originating intrastate MOU will be rated at interstate rates.

(N)

P.U.C.O. No. 1

IDENTIFICATION AND RATING OF VOIP-PSTN TRAFFIC (continued)

(3) Calculation and Application of Originating Percent-VoIP-Usage Factors (continued)

- (e) The customer shall not modify their reported PIU factor to account for Toll VoIP-PSTN traffic.
- (f) The customer provided 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 which will be provided to Company upon request.
- (g) The customer shall retain the call detail, work papers and information used to develop the PVU-C factors for a minimum of one year.
- (h) If the customer does not furnish the Company with a PVU-C factor, the Company will utilize a PVU-C of zero (0%) and the PVU will be equal to the Company's PVU-T.

(4) Initial Originating PVU Factor

The initial originating PVU-C factor must be submitted to the Company by May 15, 2014. If the customer does not provide the originating PVU-C factor by that date, the Company will set the calculated originating PVU factor in accordance with (3)(h) herein.

(5) Originating PVU Factor Updates

The customer and the Company may update their provided factors quarterly, using the method set forth in (3)(b) and (3)(c) preceding. Any updated factor shall be forwarded to the other party no later than 15 days after the first day of January, April, July, and/or October of each year. The revised PVU-C or PVU-T shall 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 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 factors. No prorating or back billing will be done based on the updated PVU factors.

P.U.C.O. No. 1

IDENTIFICATION AND RATING OF VOIP-PSTN TRAFFIC (continued)

(6) Originating PVU-C or PVU-T Factor Verification

- (a) Not more than twice in any year, the Company or the customer ("Requesting Party") may request from the other party an overview of the process used to determine the Originating 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. 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 verification within 15 days of receipt.
- (b) Either party may dispute the other party's PVU factor in writing based upon:
 - 1. A review of the requested data and information provided by the other party.
 - 2. 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.
 - 3. A change in the reported PVU-C factor by more than five percentage points from the preceding quarter.
- (c) If after review of the data and information, the customer and the Company establish a revised PVU factor, the Company may apply the revised PVU factor retroactively to the beginning of the quarter in which it was implemented.

Issued: April 25, 2014

Effective: May 25, 2014

In Accordance with Case No. 14-0768-TP-ATA
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Eric W. Roughton, General Manager
Defiance, Ohio

P.U.C.O. No. 1

IDENTIFICATION AND RATING OF VOIP-PSTN TRAFFIC (continued)

- (d) 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 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.
1. In the event that either party fails to provide adequate records to enable the other party or an independent auditor to conduct an audit verifying the factor supplied, the usage for all contested periods will be billed using the most recent undisputed PVU factor. The PVU factor will remain in effect until the audit can be completed.
 2. The Company will adjust the customer's PVU-C factor or its own PVU-T factor based on the results of the audit, and will implement the newly calculated PVU factor in the next billing period or quarterly report date, whichever is first. The newly calculated PVU factor will apply for the next two quarters before new PVU-C factor can be submitted by the customer.
 3. If the audit supports the contested factor, the usage for the contested periods will be retroactively adjusted to reflect the audited PVU factor.

Issued: April 25, 2014

Effective: May 25, 2014

In Accordance with Case No. 14-0768-TP-ATA
Issued by the Public Utilities Commission of Ohio
Eric W. Roughton, General Manager
Defiance, Ohio

EXHIBIT C

The Applicant proposes to modify its Intrastate Access Service Tariff to add originating 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) and the FCC's Second Order on Reconsideration, FCC Release No. 12-47 (April 25, 2012) with respect to intercarrier compensation.