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Public Policy & Government Affairs

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PUCO

May 21, 2014

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

Re: In the Matter of the Application of Wabash Mutual Telephone Company to Revise its Intrastate Access Tariff to Comply with FCC Order PUCO Case No. 14-0717-TP-ATA; TRF Docket No. 90-5044-TP-TRF

Dear Ms. McNeal:

Enclosed are the original and two copies of a revised tariff sheet to replace the tariff sheet originally filed under EXHIBIT B on May 1, 2014, in the above-referenced matter.

Please contact me if you have any questions.

Thank you for your assistance.

Very truly yours,

Kathy E Hobbs

Consultant/Authorized Agent

Hobbs Consulting, LLC

For Wabash Mutual Telephone Company

First Revised Sheet No. 21 Replaces Original Sheet No. 21

P.U.C.O. Tariff No. 1

IDENTIFICATION AND RATING OF VOIP-PSTN TRAFFIC (continued)

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

(N)

- (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 June 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.

- (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,

(N)