

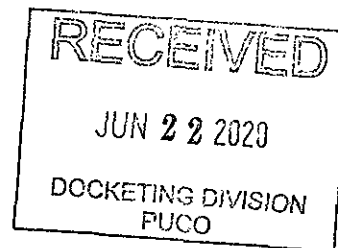
Confidential Release

Case number: 13-1115-TP-COI

Date of Confidential Document: 10/16/2013

Release Date: 6/18/20

Page Count: 33



Document Description: FCC Form 481 Annual Reporting

"Consent to Release to the PUCO DIS Website"

Name Jay S. Agranoff

Reviewing Attorney Examiner's Signature

Date Reviewed 6/22/20

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.
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Confidential treatment has been requested for the following document:

Case: 13-1115-TP-COI

Page Count: 33

Date Filed: 10/16/2013

Filed by: Norman J. Kennard

On Behalf of: Wabash Mutual Telephone Company

*Summary of document: FCC FORM 481- Carrier Annual
Reporting*

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2013 OCT 16 PM 1:09
PUCO

**FCC Form 481 - Carrier Annual Reporting
Data Collection Form**

33

 FCC Form 481
 OMB Control No. 3060-0586/OMB Control No. 3060-0819
 July 2013

<010> Study Area Code	30666	
<015> Study Area Name	WABA:	CC
<020> Program Year	2014	
<030> Contact Name: Person USAC should contact with questions about this data	Mike B...	
<035> Contact Telephone Number: Number of the person identified in data line <030>	419-942-1111	
<039> Contact Email Address: Email of the person identified in data line <030>	mikeb@waba.com	

ANNUAL REPORTING FOR ALL CARRIERS		54.313 Completion Required	54.422 Completion Required
<100> Service Quality Improvement Reporting	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<200> Outage Reporting (voice)	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<210> <input checked="" type="checkbox"/> <-- check box if no outages to report			
<300> Unfulfilled Service Requests (voice)	<input type="text" value="0"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<310> Detail on Attempts (voice)	(attach descriptive document)	<input type="checkbox"/>	<input type="checkbox"/>
<320> Unfulfilled Service Requests (broadband)		<input type="checkbox"/>	<input type="checkbox"/>
<330> Detail on Attempts (broadband)	(attach descriptive document)	<input type="checkbox"/>	<input type="checkbox"/>
<400> Number of Complaints per 1,000 customers (voice)		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<410> Fixed	<input type="text" value="1.9"/>		
<420> Mobile	<input type="text"/>		
<430> Number of Complaints per 1,000 customers (broadband)			
<440> Fixed	<input type="text"/>		
<450> Mobile	<input type="text"/>		
<500> Service Quality Standards & Consumer Protection Rules Compliance	(check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<510> <input type="text" value="3006640h510"/>	(attach descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<600> Functionality in Emergency Situations	(check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<610> <input type="text" value="3006640h610"/>	(attach descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<700> Company Price Offerings (voice)	(complete attached worksheet)	<input type="checkbox"/>	<input type="checkbox"/>
<710> Company Price Offerings (broadband)	(complete attached worksheet)	<input type="checkbox"/>	<input type="checkbox"/>
<800> Operating Companies and Affiliates	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<900> Tribal Land Offerings (Y/N)? <input type="radio"/> <input checked="" type="radio"/>	(if yes, complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<1000> Voice Services Rate Comparability	(check to indicate certification)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<1010> <input type="text"/>	(attach descriptive document)	<input type="checkbox"/>	<input type="checkbox"/>
<1100> Terrestrial Backhaul (Y/N)? <input checked="" type="radio"/> <input type="radio"/>	(if not, check to indicate certification)	<input type="checkbox"/>	<input type="checkbox"/>
<1110> <input type="text"/>	(complete attached worksheet)	<input type="checkbox"/>	<input type="checkbox"/>
<1200> Terms and Condition for Lifeline Customers	(complete attached worksheet)	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Price Cap Carriers, Proceed to Price Cap Additional Documentation Worksheet
 Including Rate-of-Return Carriers affiliated with Price Cap Local Exchange Carriers

<2000>	(check to indicate certification)	<input type="checkbox"/>	<input type="checkbox"/>
<2005>	(complete attached worksheet)	<input type="checkbox"/>	<input type="checkbox"/>

Rate of Return Carriers, Proceed to ROR Additional Documentation Worksheet

<3000>	(check to indicate certification)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<3005>	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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**(100) Service Quality Improvement Reporting
Data Collection Form**

FCC Form 481
OMB Control No. 306D-0986/OMB Control No. 3060-0819
July 2013

<010>	Study Area Code	300644
<015>	Study Area Name	WABASH MUTUAL TEL CO
<020>	Program Year	2011
<030>	Contact Name - Person USAC should contact regarding this data	Mike Boley
<035>	Contact Telephone Number - Number of person identified in data line <030>	419 242-1111
<039>	Contact Email Address - Email Address of person identified in data line <030>	mikeb@wabash.com
<110>	Has your company received its ETC certification from the FCC? If your answer to line <110> is yes, do you have an existing § 54.202(a) "5 year plan" filed with the FCC?	(yes / no) <input checked="" type="radio"/> (yes / no) <input type="radio"/>
<111>		(yes / no) <input type="radio"/> (yes / no) <input type="radio"/>

If your answer to line <111> is yes, then you are required to file a progress report, on line <112> delineating the status of your company's existing § 54.202(a) "5 year plan" on file with the FCC, as it relates to your provision of voice telephony service.

<112> Attach Five-Year Service Quality Improvement Plan or, in subsequent years, your annual progress report filed pursuant to 47 C.F.R. § 54.313(a)(1). If your company is a CETC which only receives frozen support, your progress report is only required to address voice telephony service.

Name of Attached Document (.pdf)

Please check these boxes below to confirm that the attached PDF, on line 112, contains a progress report on its five-year service quality improvement plan pursuant to § 54.202(a). The information shall be submitted at the wire center level or census block as appropriate.

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- <113> Maps detailing progress towards meeting plan targets
- <114> Report how much universal service (USF) support was received
- <115> How (USF) was used to improve service quality
- <116> How (USF) was used to improve service coverage
- <117> How (USF) was used to improve service capacity
- <118> Provide an explanation of network improvement targets not met in the prior calendar year.

FCC Form 481
OMB Control No. 3060-0985/OMB Control No. 3060-0919
July 2013

<010> Study Area Code

Study Area Name
<015>

Program Year

<030> Contact Name - Person USAC should contact regarding this data

2035>	Contact Telephone Number - Number of person identified in data
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
12	12
13	13
14	14
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99	99
100	100

NAME	Contact Email Address - Email	Address of person identified in contact	Contact Telephone Number - Number of person contacted in contact
BEV			
BEV			

CONTACT EMAIL ADDRESS - CITIZEN ADDRESS OF PERSON IDENTIFIED IN DATA

[illegible]

[illegible]

<010>	Study Area Code	300664
<015>	Study Area Name	MABASHI MUTUAL TEL CO
<020>	Program Year	2014
<030>	Contact Name - Person USAC should contact regarding this data	Mike Polcy
<035>	Contact Telephone Number - Number of person identified in data line <030>	419-942-1111
<039>	Contact Email Address - Email Address of person identified in data line <030>	m.kpolcy@abash.com

[illegible]

<010>	Study Area Code	300654
<015>	Study Area Name	WABASH MUTUAL TEL CO
<020>	Program Year	2014
<030>	Contact Name - Person USAC should contact regarding this data	Mike Boley
<035>	Contact Telephone Number - Number of person identified in data line <030>	419-942-1111
<039>	Contact Email Address - Email Address of person identified in data line <030>	mikeb@wabash.com
<810>	Reporting Carrier	Wabash Mutual Telephone Company
<811>	Holding Company	Wabash Mutual Telephone Company
<812>	Operating Company	

[illegible]

**(900) Tribal Lands Reporting
Data Collection Form**

FCG Form 481
OMB Control No. 3060-0986/OMB Control No. 3050-0819
July 2013

<010>	Study Area Code	300664
<015>	Study Area Name	NAEASH MUTUAL TEL CO
<020>	Program Year	2011
<030>	Contact Name - Person USAC should contact regarding this data	Mike Bolay
<035>	Contact Telephone Number - Number of person identified in data line <030>	419-942-1111
<039>	Contact Email Address - Email Address of person identified in data line <030>	mikebolay@naeash.com

<910> Tribal Land(s) on which ETC Serves

<920> Tribal Government Engagement Obligation

If your company serves Tribal lands, please select (Yes, No, NA) for each of these boxes to confirm the status described on the attached PDF. on line 920, demonstrates coordination with the Tribal government pursuant to § 54.313(a)(9) includes:

- <921> Needs assessment and deployment planning with a focus on Tribal community anchor institutions;
- <922> Feasibility and sustainability planning;
- <923> Marketing services in a culturally sensitive manner;
- <924> Compliance with Rights of way processes
- <925> Compliance with Land Use permitting requirements
- <926> Compliance with Facilities Siting rules
- <927> Compliance with Environmental Review processes
- <928> Compliance with Cultural Preservation review processes
- <929> Compliance with Tribal Business and Licensing requirements.

Select (Yes, No, NA)

Name of Attached Document (.pdf)

(1100) No Terrestrial Backhaul Reporting
Data Collection Form

REC Form 481

OMB Control No. 3060-0986/OMB Control No. 3060-0819

July 2013

<010>	Study Area Code	300664
<015>	Study Area Name	WABASH MUTUAL TEL CO
<020>	Program Year	2012
<030>	Contact Name - Person USAC should contact regarding this data	Mike Boley
<035>	Contact Telephone Number - Number of person identified in data line <030>	419-942-1111
<039>	Contact Email Address - Email Address of person identified in data line <030>	mikeb@wabash.com

☐

Please check this box to confirm no terrestrial backhaul options exist within the supported area pursuant to § 54.313(G)

☐

Please check this box to confirm the reporting carrier offers broadband service of at least 1 Mbps downstream and 256 kbps upstream within the supported area pursuant to § 54.313(G)

(1206) Terms and Condition for Lifeline Customers
Lifeline Data Collection Form

FCG Form 481
 GMB Control No. 3060-0886/GMB Control No. 3060-0819
 JULY 2013

<010>	Study Area Code	300664
<015>	Study Area Name	KARASH MUTUAL TEL CO
<020>	Program Year	2014
<030>	Contact Name - Person USAC should contact regarding this data	Hike Bo-ly
<035>	Contact Telephone Number - Number of person identified in data line <030>	419-442-1111
<039>	Contact Email Address - Email Address of person identified in data line <030>	mhike@karash.com

<1210>	Terms & Conditions of Voice Telephony Lifeline Plans	300664oh1210
<1220>	Link to Public Website	HTTP

Name of attached document (.pdf)

"Please check these boxes below to confirm that the attached PDF, on line 1210, or the website listed, on line 1220, contains the required information pursuant to § 54.422(a)(2) annual reporting for ETCs receiving low-income support, carriers must annually report:

<1221>	Information describing the terms and conditions of any voice telephony service plans offered to Lifeline subscribers,	<input checked="" type="checkbox"/>
<1222>	Details on the number of minutes provided as part of the plan,	<input checked="" type="checkbox"/>
<1223>	Additional charges for toll calls, and rates for each such plan.	<input checked="" type="checkbox"/>

(2006) Price Cap Carrier Additional Documentation
Data Collection Form
Including Rate-of-Return Carriers affiliated with Price Cap Local Exchange Carriers

ICC Form 481
OWS Control No. 3060-0986/OWS Control No. 3060-0819
July 2013

<010> Study Area Code 300664
<015> Study Area Name WABASH MUTUAL TEL CO
<020> Program Year 2014
<030> Contact Name - Person USAC should contact regarding this data Mike Boley
<035> Contact Telephone Number - Number of person identified in data line <030> 419-942-1111
<039> Contact Email Address - Email Address of person identified in data line <030> mikeb@wabash.com

CHECK the boxes below to note compliance as a recipient of Incremental Connect America Phase I support, frozen High Cost support, High Cost support to offset access charge reductions, and Connect America Phase II support as set forth in 47 CFR § 54.313(b),(c),(d),(e) the information reported on this form and in the documents attached below is accurate.

Incremental Connect America Phase I reporting
<2010> 2nd Year Certification (47 CFR § 54.313(b)(1)) ☐

<2011> 3rd Year Certification (47 CFR § 54.313(b)(2)) ☐

Price Cap Carrier Receiving Frozen Support Certification (47 CFR § 54.312(a))

<2012> 2013 Frozen Support Certification ☐

<2013> 2014 Frozen Support Certification ☐

<2014> 2015 Frozen Support Certification ☐

<2015> 2016 and future Frozen Support Certification ☐

Price Cap Carrier Connect America ICC Support (47 CFR § 54.313(d))

<2016> Certification Support Used to Build Broadband ☐

Connect America Phase II Reporting (47 CFR § 54.313(e))

<2017> 3rd year Broadband Service Certification ☐

<2018> 5th year Broadband Service Certification ☐

<2019> Interim Progress Certification ☐

<2020> Please check the box to confirm that the attached PDF, on line 2021, contains the required information pursuant to § 54.313 (e)(3)(ii), as a recipient of CAF Phase II support shall provide the number, names, and addresses of community anchor institutions to which began providing access to broadband services in the preceding calendar year.

<2021> Interim Progress Community Anchor Institutions

Name of Attached Document Listing Required Information

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PUBLIC INSPECTION

Good Will of Return Carrier Additional Documentation
Data Collection Point

ICC Form 481
OMB Control No. 3060-0046/0048 Control No. 3060-0019
July 2013

300664

Study Area Code

Study Area Name

Program Year

Contact Name - Person USA Should Contact Regarding This Data

Contact Telephone Number - Number of person identified in data line 3010

Contact Email Address - Email Address of person identified in data line 3010

CHECK the boxes below to note compliance on its five year service quality plan (pursuant to 47 CFR § 54.302(a)(3)) and, for privately held carriers, ensuring compliance with the financial reporting requirements set forth in 47 CFR § 54.313(f)(2). I further certify that the information reported on this form and in the documents attached below is accurate.

Progress Report on 5 Year Plan

(3010) Milestone Certification [47 CFR § 54.313(f)(1)(ii)]

Please check this box to confirm that the attached PDF, on line 3012,

(3011) contains the required information pursuant to § 54.313(f)(1)(ii), as a recipient of Car Phase II support shall provide the number, names, and addresses of community anchor institutions to which began providing access to broadband service in the preceding calendar year.

(3012) Community Anchor Institutions [47 CFR § 54.313(f)(1)(iii)]

If your company is a privately held ROR Carrier [47 CFR § 54.313(f)(2)]

(3013) If yes, does your company file the RUS annual report

(3014) Please check these boxes to confirm that the attached PDF, on line 3017,

contains the required information pursuant to § 54.313(f)(2) compliance

requires:

(3015) Electronic copy of their annual RUS reports (Operating Report for

Telecommunications Borrowers)

(3016) PDF of Balance Sheet, Income Statement and Statement of Cash Flows

If the response is yes on line 3014, attach your company's RUS annual

(3017) report and all required documentation

(3018) If the response is no on line 3014, is your company audited?

If the response is yes on line 3018, please check the boxes below to

confirm your submission, on line 3026 pursuant to § 54.313(f)(2), contains

Either a copy of their audited financial statement; or (2) a financial report

(3019) in a format comparable to RUS Operating Report for Telecommunications

(3020) PDF of Balance Sheet, Income Statement and Statement of Cash Flows

Management letter issued by the independent certified public accountant

(3021) that performed the company's financial audit.

If the response is no on line 3018, please check the boxes below

to confirm your submission, on line 3026 pursuant to § 54.313(f)(2),

contains:

Copy of their financial statement which has been subject to review by an

(3022) independent certified public accountant; or (2) a financial report in a

format comparable to RUS Operating Report for Telecommunications

Borrowers.

(3023) Underlying information subjected to a review by an independent certified

public accountant

(3024) Underlying information subjected to an officer certification.

(3025) PDF of Balance Sheet, Income Statement and Statement of Cash Flows

(3026) Attach the worksheet filing required information

Name of Attached Document Listing Required Information

**CONFIDENTIAL. NOT FOR
PUBLIC INSPECTION**

Certification - Reporting Carrier Data Collection Form	FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 July 2013
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<010> Study Area Code	300664
<015> Study Area Name	WABASH MUTUAL TEL CO
<020> Program Year	2014
<030> Contact Name - Person USAC should contact regarding this data	Mike Boley
<035> Contact Telephone Number - Number of person identified in data line <030>	419-942-1111
<039> Contact Email Address - Email Address of person identified in data line <030>	mikeb@wabash.com

TO BE COMPLETED BY THE REPORTING CARRIER, IF THE REPORTING CARRIER IS FILING ANNUAL REPORTING ON ITS OWN BEHALF:

Certification of Officer as to the Accuracy of the Data Reported for the Annual Reporting for CAF or LI Recipients	
I certify that I am an officer of the reporting carrier; my responsibilities include ensuring the accuracy of the annual reporting requirements for universal service support recipients; and, to the best of my knowledge, the information reported on this form and in any attachments is accurate.	
Name of Reporting Carrier:	WABASH MUTUAL TEL CO
Signature of Authorized Officer:	CERTIFIED ONLINE Date 10/11/2013
Printed name of Authorized Officer:	Mike Boley
Title or position of Authorized Officer:	President/CEO
Telephone number of Authorized Officer:	419-942-1111
Study Area Code of Reporting Carrier:	300664 Filing Due Date for this form: 10/15/2013
Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.	

Certification - Agent / Carrier Data Collection Form	FCC Form 481 OMB Control No. 3060-0986/OMB Control No. 3060-0819 July 2013
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<010> Study Area Code	300664
<015> Study Area Name	WABASH MUTUAL TEL CO
<020> Program Year	2014
<030> Contact Name - Person USAC should contact regarding this data	Mike Boley
<035> Contact Telephone Number - Number of person identified in data line <030>	415-942-1111
<039> Contact Email Address - Email Address of person identified in data line <030>	mikeb@wabash.com

TO BE COMPLETED BY THE REPORTING CARRIER, IF AN AGENT IS FILING ANNUAL REPORTS ON THE CARRIER'S BEHALF:

Certification of Officer to Authorize an Agent to File Annual Reports for CAF or LI Recipients on Behalf of Reporting Carrier	
I certify that (Name of Agent) _____ is authorized to submit the information reported on behalf of the reporting carrier. I also certify that I am an officer of the reporting carrier; my responsibilities include ensuring the accuracy of the annual data reporting requirements provided to the authorized agent; and, to the best of my knowledge, the reports and data provided to the authorized agent is accurate.	
Name of Authorized Agent: _____	
Name of Reporting Carrier: _____	
Signature of Authorized Officer: _____	Date: _____
Printed name of Authorized Officer: _____	
Title or position of Authorized Officer: _____	
Telephone number of Authorized Officer: _____	
Study Area Code of Reporting Carrier: _____	Filing Due Date for this form: _____
Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.	

TO BE COMPLETED BY THE AUTHORIZED AGENT:

Certification of Agent Authorized to File Annual Reports for CAF or LI Recipients on Behalf of Reporting Carrier	
I, as agent for the reporting carrier, certify that I am authorized to submit the annual reports for universal service support recipients on behalf of the reporting carrier; I have provided the data reported herein based on data provided by the reporting carrier; and, to the best of my knowledge, the information reported herein is accurate.	
Name of Reporting Carrier: _____	
Name of Authorized Agent or Employee of Agent: _____	
Signature of Authorized Agent or Employee of Agent: _____	Date: _____
Printed name of Authorized Agent or Employee of Agent: _____	
Title or position of Authorized Agent or Employee of Agent: _____	
Telephone number of Authorized Agent or Employee of Agent: _____	
Study Area Code of Reporting Carrier: _____	Filing Due Date for this form: _____
Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.	

Attachments

FCC Form 481
OMB Control No. 3060-0986/OMB Control No. 3060-0819
July 2013

<010> Study Area Code

WABASH MUTUAL TEL CO

2014

Mike Holey

419-942-1111

mlkash@mlkash.com

Amesbury Mutual Telephone Company

Wabash Mutual Telephone Company

<812> Operating Company

218

Affiliates

SAC

Doing Business As Company or Brand Designation

Wabash Communications, Inc.



Line 510, Service Quality Standards and Consumer Protection Rules Compliance

Documentation of the company's compliance with certification requirements pursuant to 47 CFR §54.313(a)(5).

In addition to the rules and regulations contained in Title 47, Code of Federal Regulations, Wabash Mutual Telephone Company (SAC 300664) is subject to the following Service Quality Standards and Consumer Protection Rules of the Public Utilities Commission of Ohio:

Ohio Administrative Code

- 4901:1-6-09 Eligible Telecommunication Carrier certification (high cost and Lifeline).
- 4901:1-6-12 Service Requirements for BLES (Basic Local Exchange Service), including installation and repair intervals, deposits, payments and disconnection.
- 4901:1-6-13 Warm line service.
- 4901:1-6-14 BLES pricing parameters, including late payment charges and reconnection fees.
- 4901:1-6-15 Directory Information.
- 4901:1-6-16 Unfair or deceptive acts and practices.
- 4901:1-6-17 Truth in billing requirements.
- 4901:1-6-18 Slamming and preferred carrier freezes.
- 4901:1-6-19 Lifeline requirements.
- 4901:1-6-20 Discounts for persons with communications disabilities.
- 4901:1-6-27 Provider of last resort (POLR).
- 4901:1-6-30 Company records and complaint procedures.
- 4901:1-6-31 Emergency and outage operations.
- 4901:1-7-03 Toll presubscription.
- 4901:1-7-24 Local number portability (LNP).
- 4901:1-7-26 Competition safeguards (CPNI).

Ohio Revised Code

- 4927.06 Unfair or deceptive trade practices.
- 4927.08 Basic local exchange service standards.
- 4927.09 Access to 9-1-1 service.
- 4927.11 Access to basic local exchange service.
- 4927.12 Alteration of rates for basic local exchange service.
- 4927.13 Lifeline service for eligible residential customers.
- 4927.14 Adoption of rules for rates for persons with disabilities.
- 4927.15 Rates, terms and conditions for 9-1-1 and other services.
- 4927.17 Notice of rates, terms or conditions of service; contact information to be provided on bills and notices.

The company has established policies and procedures designed to protect consumers, including publishing the following in the telephone directory provided to each customer: customer rights, formal complaint procedures, and policies related to privacy, slamming and cramming. This information is also available in the online telephone directory at www.wabash.com.

Phone	Internet	Digital TV	bright.net	wabash.com
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6670 Wabash Road • Celina, Ohio 45822 Phone 419-942-1111 Fax 419-942-1236



The company observes strict compliance to all CPNI rules, including training for new employees, refresher training for current employees, maintaining written practices for handling CPNI and submitting annual certifications to regulatory agencies. The CPNI manual is available for inspection at the company business office. The company uses a contracted service order administrator to process LNP requests within the time constraints contained in the rules. Customer billing is performed by a billing vendor that maintains software that complies with all truth in billing requirements, including the information that is required to be displayed on the customer bill. The company maintains a CALEA manual and utilizes a third party vendor to make sure that all CALEA requests are processed in accordance with applicable laws and regulations. The CALEA manual and procedures are filed with the appropriate agencies and are also maintained at the company business office.

The company's Basic Local Exchange Service Tariff, PUCO No. 6, contains BLES pricing, 9-1-1, Lifeline and IntraLATA presubscription information, terms and conditions. The tariff is available at the company business office and in the tariff section of the PUCO website <http://www.puco.ohio.gov>.

Other sections of FCC Form 481 contain additional information regarding the following:
Lifeline terms and conditions - Line 1210
Emergency operations - Line 610

Phone Internet Digital TV bright.net wabash.com

6670 Wabash Road • Celina, Ohio 45822 Phone 419-942-1111 Fax 419-942-1236



Line 610, Functionality in Emergency Situations

Documentation of the company's processes implemented to assure compliance with certification requirements pursuant to 47 CFR §54.313(a)(6) and §54.202(a)(2).

Wabash Mutual Telephone Company (SAC 300664) has an employee call-out procedure in place to mobilize its entire workforce in the event of an emergency situation. The notification process utilizes landline, cellular and internet technologies. In the event of total failure of all communications technologies, company practices include having employees report to the central office to obtain further instructions.

The central office and core network functionality is supported by 12 hours of battery reserve and a 55 kw generator set capable of running continuously for 72 hours before needing to be refueled. Network nodes containing active electronic equipment are equipped with battery backup. The company maintains a number of portable generator sets that can be deployed to network nodes in the event a power outage exceeds the battery reserve capacity.

The distribution network is designed as a fiber optic ring, capable of instantaneously switching traffic around damaged facilities. Employees are trained in fiber optic splicing and the necessary equipment is maintained on-site for rapid deployment and restoration. Separate facilities support the PSTN and broadband network connections to other carriers. In the event that all PSTN facilities are damaged, the switch is capable of both TDM and IP formats, providing the ability to reroute PSTN traffic via dedicated IP facilities to other carriers.

The network is capable of managing traffic spikes caused by emergency situations. This is accomplished by maintaining properly sized trunk groups to the PSTN and by providing substantial broadband backbone bandwidth capable of carrying overflow voice traffic in addition to data traffic.

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Line 1210, Terms and Conditions for Lifeline Customers

Wabash Mutual Telephone Company (SAC 300664) has established terms and conditions for Lifeline customers that incorporate the federal and state requirements as documented in its Basic Local Exchange Service Tariff PUCO No. 6, Section 5, First Revised Sheet No. 1.

The Company shall provide Lifeline service as defined in 47 C.F.R. § 54.401 (a) on a non-discriminatory basis to all qualifying low-income customers. The Company's Lifeline service offering shall comply with all applicable federal and state laws, including, but not limited to, 47 C.F.R. Part 54, Subpart E; the FCC's Lifeline reform order (Report and Order released February 6, 2012, WC Docket No. 11-42, et. al) and any subsequent clarifying orders; Section 4927.13, Revised Code; Rule 4901:1-6-19, Ohio Administrative Code; and, the Commission's nontraditional Lifeline service order (Finding and Order adopted May 23, 2012, Case No. 10-2377-TP-COI) and any subsequent entries and/or orders.

The Lifeline discount applies to Basic Local Exchange Service (BLES) as defined by Ohio Revised Code 4927.01(A)(1). For residence customers, BLES consists of local dial tone service, flat-rate telephone exchange service, touch-tone dialing service, access to and usage of 9-1-1 services, provision of a telephone directory at no charge, listing in that directory, per call caller identification blocking services, access to telecommunications relay service and access to toll presubscription, interexchange or toll providers or both, and networks of other telephone companies. The company also provides an optional toll denial feature at no additional charge. The current rate for residential BLES is \$17.70.

The company applies the Lifeline support amount as follows: first, to waive the End User Common Line EUCL Charge of \$6.50 and second, to discount the residential BLES charge with the remaining balance of the support amount, in compliance with 47 CFR §54.403(b).

Residential BLES customers may also add optional service features and subscribe to a variety of long distance calling plans offered by the company. These optional services are described on the company website (<http://www.wabash.com>) under the Voice section. No discount is applied to these services because the entire Lifeline support amount is exhausted after applying it to the EUCL and BLES charges.

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USDA-RUS OPERATING REPORT FOR TELECOMMUNICATIONS BORROWERS	This data will be used by RUS to review your financial situation. Your response is required by 7 U.S.C. 901 et seq. and, subject to federal laws and regulations regarding confidential information, will be treated as confidential. BORROWER NAME The Wabash Mutual Telephone Company (Prepared with Audited Data)
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INSTRUCTIONS- Submit report to RUS within 30 days after close of the period. For detailed instructions, see RUS Bulletin 1744-2. Report in whole dollars only.	PERIOD ENDING December, 2012	BORROWER DESIGNATION OH0529
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CERTIFICATION

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

ALL INSURANCE REQUIRED BY 7 CFR PART 1788, CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES.

DURING THE PERIOD COVERED BY THIS REPORT PURSUANT TO PART 1788 OF 7CFR CHAPTER XVII

(Check one of the following)

- ☒ All of the obligations under the RUS loan documents have been fulfilled in all material respects.
- ☐ There has been a default in the fulfillment of the obligations under the RUS loan documents. Said default(s) is/are specifically described in the Telecom Operating Report

Mike Boley

5/31/2013

DATE

PART A. BALANCE SHEET

ASSETS	BALANCE PRIOR YEAR	BALANCE END OF PERIOD	LIABILITIES AND STOCKHOLDERS' EQUITY	BALANCE PRIOR YEAR	BALANCE END OF PERIOD
CURRENT ASSETS			CURRENT LIABILITIES		
1. Cash and Equivalents	148,706	378,081	25. Accounts Payable	71,230	36,937
2. Cash-RUS Construction Fund	304,006	505	26. Notes Payable		
3. Affiliates:			27. Advance Billings and Payments		
a. Telecom. Accounts Receivable	30,947	50,121	28. Customer Deposits	12,596	18,958
b. Other Accounts Receivable			29. Current Mat. L/T Debt	460,316	603,844
c. Notes Receivable			30. Current Mat. L/T Debt-Rur. Dev.		
4. Non-Affiliates:			31. Current Mat.-Capital Leases		
a. Telecom. Accounts Receivable	70,209	75,542	32. Income Taxes Accrued		
b. Other Accounts Receivable			33. Other Taxes Accrued	20,507	19,547
c. Notes Receivable			34. Other Current Liabilities	1,566	1,566
5. Interest and Dividends Receivable			35. Total Current Liabilities (25 thru 34)	566,215	680,852
6. Material-Regulated	90,639	161,100	LONG-TERM DEBT		
7. Material-Nonregulated	40,521	33,023	36. Funded Debt-RUS Notes	5,781,915	7,088,071
8. Prepayments	50,639	51,365	37. Funded Debt-RTB Notes		
9. Other Current Assets	548	548	38. Funded Debt-FFB Notes		
10. Total Current Assets (1 Thru 9)	736,215	750,285	39. Funded Debt-Other	1,229,867	1,130,296
NONCURRENT ASSETS			40. Funded Debt-Rural Develop. Loan		
11. Investment in Affiliated Companies			41. Premium (Discount) on L/T Debt		
a. Rural Development			42. Recquired Debt		
b. Nonrural Development	534,195	521,746	43. Obligations Under Capital Lease		
12. Other Investments			44. Adv. From Affiliated Companies		
a. Rural Development			45. Other Long-Term Debt		
b. Nonrural Development	18,000	18,100	46. Total Long-Term Debt (36 thru 45)	7,011,782	8,218,367
13. Nonregulated Investments	286,911	272,839	OTHER LIAB. & DEF. CREDITS		
14. Other Noncurrent Assets	46,502	149,973	47. Other Long-Term Liabilities		
15. Deferred Charges			48. Other Deferred Credits		
16. Jurisdictional Differences			49. Other Jurisdictional Differences		
17. Total Noncurrent Assets (11 thru 16)	885,608	962,658	50. Total Other Liabilities and Deferred Credits (47 thru 49)	0	0
PLANT, PROPERTY, AND EQUIPMENT			EQUITY		
18. Telecom. Plant-in-Service	14,819,824	17,231,388	51. Cap. Stock Outstand. & Subscribed		
19. Property Held for Future Use			52. Additional Paid-in-Capital		
20. Plant Under Construction	166,095	166,595	53. Treasury Stock		
21. Plant Adj., Nonop. Plant & Goodwill			54. Membership and Cap. Certificates	2,279	2,692
22. Less Accumulated Depreciation	4,577,390	5,484,678	55. Other Capital	438,188	438,188
23. Net Plant (18 thru 21 less 22)	10,408,529	11,913,305	56. Patronage Capital Credits	3,817,341	3,975,615
24. TOTAL ASSETS (10+17+23)			57. Retained Earnings or Margins	194,547	310,535
			58. Total Equity (51 thru 57)	4,452,355	4,727,029
			59. TOTAL LIABILITIES AND EQUITY (35+46+50+58)	12,030,352	13,626,248
	12,030,352	13,626,248			

Total Equity = 34.69% % of Total Assets

USDA-RUS

BORROWER DESIGNATION

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PUBLIC INSPECTIONOPERATING REPORT FOR
TELECOMMUNICATIONS BORROWERS

OH0529

PERIOD ENDING

December, 2012

INSTRUCTIONS- See RUS Bulletin 1744-2

PART B. STATEMENTS OF INCOME AND RETAINED EARNINGS OR MARGINS

ITEM	PRIOR YEAR	THIS YEAR
1. Local Network Services Revenues	810,936	911,114
2. Network Access Services Revenues	1,346,176	1,532,482
3. Long Distance Network Services Revenues	4,131	31,998
4. Carrier Billing and Collection Revenues	(70)	780
5. Miscellaneous Revenues	28,527	28,168
6. Uncollectible Revenues	30,761	14,083
7. Net Operating Revenues (1 thru 5 less 6)	2,158,939	2,490,459
8. Plant Specific Operations Expense	210,210	227,535
9. Plant Nonspecific Operations Expense (Excluding Depreciation & Amortization)	49,165	37,544
10. Depreciation Expense	782,142	907,578
11. Amortization Expense		
12. Customer Operations Expense	459,698	466,300
13. Corporate Operations Expense	243,468	273,098
14. Total Operating Expenses (8 thru 13)	1,744,683	1,912,055
15. Operating Income or Margins (7 less 14)	414,256	578,404
16. Other Operating Income and Expenses	0	0
17. State and Local Taxes	7,552	8,961
18. Federal Income Taxes		
19. Other Taxes		
20. Total Operating Taxes (17+18+19)	7,552	8,961
21. Net Operating Income or Margins (15+16-20)	406,704	569,443
22. Interest on Funded Debt	225,652	237,396
23. Interest Expense - Capital Leases		
24. Other Interest Expense	79,663	69,705
25. Allowance for Funds Used During Construction		
26. Total Fixed Charges (22+23+24-25)	305,315	307,101
27. Nonoperating Net Income	26,244	25,041
28. Extraordinary Items		
29. Jurisdictional Differences		
30. Nonregulated Net Income	66,914	23,152
31. Total Net Income or Margins (21+27+28+29+30-26)	194,547	310,535
32. Total Taxes Based on Income		
33. Retained Earnings or Margins Beginning-of-Year	197,623	194,547
34. Miscellaneous Credits Year-to-Date		
35. Dividends Declared (Common)		
36. Dividends Declared (Preferred)		
37. Other Debits Year-to-Date		
38. Transfers to Patronage Capital	197,623	194,547
39. Retained Earnings or Margins End-of-Period [(31+33+34) - (35+36+37+38)]	194,547	310,535
40. Patronage Capital Beginning-of-Year	3,659,615	3,817,341
41. Transfers to Patronage Capital	197,623	194,547
42. Patronage Capital Credits Retired	39,897	36,273
43. Patronage Capital End-of-Year (40+41-42)	3,817,341	3,975,615
44. Annual Debt Service Payments	669,721	820,763
45. Cash Ratio [(14+20-10-11) / 7]	0.4493	0.4069
46. Operating Accrual Ratio [(14+20+26) / 7]	0.9530	0.8947
47. TIER [(31+26) / 26]	1.6372	2.0112
48. DSCR [(31+26+10+11) / 44]	1.9142	1.8583

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USDA-RUS

**OPERATING REPORT FOR
TELECOMMUNICATIONS BORROWERS**

INSTRUCTIONS - See RUS Bulletin 1744-2

BORROWER DESIGNATION

OH0529

PERIOD ENDED

December, 2012

Part C. SUBSCRIBER (ACCESS LINE), ROUTE MILE, & HIGH SPEED DATA INFORMATION

EXCHANGE	1. RATES		2. SUBSCRIBERS (ACCESS LINES)			3. ROUTE MILES	
	B-1 (a)	R-1 (b)	BUSINESS (a)	RESIDENTIAL (b)	TOTAL (c)	TOTAL (including fiber) (a)	FIBER (b)
Wabash	22.15	17.70	1,479	1,898	3,377	310.03	138.39
MobileWireless					0		
Route Mileage Outside Exchange Area						0.00	0.00
Total			1,479	1,898	3,377	310.03	138.39
No. Exchanges	1						

<p>USDA-RUS</p> <p>OPERATING REPORT FOR TELECOMMUNICATIONS BORROWERS</p> <p>INSTRUCTIONS - See RUS Bulletin 1744-2</p>	<p>BORROWER DESIGNATION OH0529</p> <p>PERIOD ENDED December, 2012</p>
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Part C. SUBSCRIBER (ACCESS LINE), ROUTE MILE, & HIGH SPEED DATA INFORMATION

4. BROADBAND SERVICE

Details on Least Expensive Broadband Service								
EXCHANGE	No. Access Lines with BB available (a)	No Of Broadband Subscribers (b)	Number Of Subscribers (c)	Advertised Download Rate (Kbps) (d)	Advertised Upload Rate (Kbps) (e)	Price Per Month (f)	Standalone/Pckg (f)	Type Of Technology (g)
Wabash	3,377	2,198	1,103	6,000	768	21.95	Package	Fiber to the Home
Total	3,377	2,198						

**OPERATING REPORT FOR
TELECOMMUNICATIONS BORROWERS**

BORROWER DESIGNATION

OH0529

**CONFIDENTIAL, NOT FOR
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PERIOD ENDING

December, 2012

INSTRUCTIONS- See RUS Bulletin 1744-2

PART D. SYSTEM DATA

1. No. Plant Employees	2. No. Other Employees	3. Square Miles Served	4. Access Lines per Square Mile	5. Subscribers per Route Mile
13	10	126	26.80	10.89

PART E. TOLL DATA

1. Study Area ID Code(s)	a. 300664	2. Types of Toll Settlements (Check one)	Interstate:	<input checked="" type="checkbox"/> Average Schedule	<input type="checkbox"/> Cost Basis
	b. _____		Intrastate:	<input checked="" type="checkbox"/> Average Schedule	<input type="checkbox"/> Cost Basis
	c. _____				
	d. _____				
	e. _____				
	f. _____				
	g. _____				
	h. _____				
	i. _____				
	j. _____				

PART F. FUNDS INVESTED IN PLANT DURING YEAR

1. RUS, RTB, & FFB Loan Funds Expended	1,863,808
2. Other Long-Term Loan Funds Expended	
3. Funds Expended Under RUS Interim Approval	
4. Other Short-Term Loan Funds Expended	
5. General Funds Expended (Other than Interim)	548,546
6. Salvaged Materials	
7. Contribution in Aid to Construction	995,078
8. Gross Additions to Telecom. Plant (1 thru 7)	3,407,432

PART G. INVESTMENTS IN AFFILIATED COMPANIES

INVESTMENTS	CURRENT YEAR DATA		CUMULATIVE DATA		
	Investment This Year	Income/Loss This Year	Cumulative Investment To Date	Cumulative Income/Loss To Date	Current Balance
	(a)	(b)	(c)	(d)	(e)
1. Investment in Affiliated Companies - Rural Development					
2. Investment in Affiliated Companies - Nonrural Development		(12,449)	80,000	441,746	521,746

USDA-RUS
**OPERATING REPORT FOR
 TELECOMMUNICATIONS BORROWERS**

BORROWER DESIGNATION

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PERIOD ENDING

December, 2012

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PART H. CURRENT DEPRECIATION RATES

Are corporation's depreciation rates approved by the regulatory authority
 with jurisdiction over the provision of telephone services? (Check one)



YES



NO

EQUIPMENT CATEGORY	DEPRECIATION RATE
1. Land and support assets - Motor Vehicles	14.17%
2. Land and support assets - Aircraft	
3. Land and support assets - Special purpose vehicles	
4. Land and support assets - Garage and other work equipment	7.92%
5. Land and support assets - Buildings	2.94%
6. Land and support assets - Furniture and Office equipment	10.20%
7. Land and support assets - General purpose computers	20.00%
8. Central Office Switching - Digital	10.00%
9. Central Office Switching - Analog & Electro-mechanical	
10. Central Office Switching - Operator Systems	
11. Central Office Transmission - Radio Systems	
12. Central Office Transmission - Circuit equipment	10.00%
13. Information origination/termination - Station apparatus	
14. Information origination/termination - Customer premises wiring	
15. Information origination/termination - Large private branch exchanges	
16. Information origination/termination - Public telephone terminal equipment	8.50%
17. Information origination/termination - Other terminal equipment	
18. Cable and wire facilities - Poles	6.43%
19. Cable and wire facilities - Aerial cable - Metal	6.00%
20. Cable and wire facilities - Aerial cable - Fiber	6.00%
21. Cable and wire facilities - Underground cable - Metal	
22. Cable and wire facilities - Underground cable - Fiber	
23. Cable and wire facilities - Buried cable - Metal	4.35%
24. Cable and wire facilities - Buried cable - Fiber	4.00%
25. Cable and wire facilities - Conduit systems	4.07%
26. Cable and wire facilities - Other	

USDA-RUS		BORROWER DESIGNATION
OPERATING REPORT FOR TELECOMMUNICATIONS BORROWERS		OH0529
INSTRUCTIONS - See help in the online application.		PERIOD ENDED December, 2012
PART I - STATEMENT OF CASH FLOWS		
1. Beginning Cash (Cash and Equivalents plus RUS Construction Fund)		452,712
CASH FLOWS FROM OPERATING ACTIVITIES		
2. Net Income		310,535
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities		
3. Add: Depreciation		907,578
4. Add: Amortization		0
5. Other (Explain) Non-Regulated Depreciation \$187,184; Other Taxes Accrued \$960		188,144
Changes in Operating Assets and Liabilities		
6. Decrease/(Increase) in Accounts Receivable		(24,507)
7. Decrease/(Increase) in Materials and Inventory		(62,963)
8. Decrease/(Increase) in Prepayments and Deferred Charges		(726)
9. Decrease/(Increase) in Other Current Assets		0
10. Increase/(Decrease) in Accounts Payable		(34,293)
11. Increase/(Decrease) in Advance Billings & Payments		0
12. Increase/(Decrease) in Other Current Liabilities		0
13. Net Cash Provided/(Used) by Operations		1,283,768
CASH FLOWS FROM FINANCING ACTIVITIES		
14. Decrease/(Increase) in Notes Receivable		0
15. Increase/(Decrease) in Notes Payable		0
16. Increase/(Decrease) in Customer Deposits		6,362
17. Net Increase/(Decrease) in Long Term Debt (Including Current Maturities)		1,350,133
18. Increase/(Decrease) in Other Liabilities & Deferred Credits		0
19. Increase/(Decrease) in Capital Stock, Paid-in Capital, Membership and Capital Certificates & Other Capital		412
20. Less: Payment of Dividends		0
21. Less: Patronage Capital Credits Retired		(36,273)
22. Other (Explain) Proceeds from ARRA Grant		995,078
23. Net Cash Provided/(Used) by Financing Activities		2,315,692
CASH FLOWS FROM INVESTING ACTIVITIES		
24. Net Capital Expenditures (Property, Plant & Equipment)		(2,412,064)
25. Other Long-Term Investments		26,421
26. Other Noncurrent Assets & Jurisdictional Differences		(103,471)
27. Other (Explain) See Notes		(1,184,472)
28. Net Cash Provided/(Used) by Investing Activities		(3,673,586)
29. Net Increase/(Decrease) in Cash		(74,126)
30. Ending Cash		378,586

Revision Date 2010

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USDA-RUS	BORROWER DESIGNATION								
OPERATING REPORT FOR TELECOMMUNICATIONS BORROWERS	OH0529								
INSTRUCTIONS - See RUS Bulletin 1744-2	PERIOD ENDED December, 2012								
NOTES TO THE OPERATING REPORT FOR TELECOMMUNICATIONS BORROWERS									
<p><u>Part F - Funds Invested in Plant During Year</u></p> <p>Line 7. Construction in Aid to Construction - \$995,078: this figure represents grant funds from the ARRA grant that were credited to the plant account.</p> <p><u>Part I - Statement of Cash Flows</u></p> <p>Line 27. Other (Explain)</p> <table><tr><td>Additional Capital Expenditures</td><td>\$(995,368)</td></tr><tr><td>NonRegulated Plant Expenditures</td><td>(217,141)</td></tr><tr><td>NonRegulated Plant in Line 25</td><td>28,037</td></tr><tr><td>Total</td><td>\$(1,184,472)</td></tr></table>		Additional Capital Expenditures	\$(995,368)	NonRegulated Plant Expenditures	(217,141)	NonRegulated Plant in Line 25	28,037	Total	\$(1,184,472)
Additional Capital Expenditures	\$(995,368)								
NonRegulated Plant Expenditures	(217,141)								
NonRegulated Plant in Line 25	28,037								
Total	\$(1,184,472)								

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USDA-RUS	BORROWER DESIGNATION
OPERATING REPORT FOR TELECOMMUNICATIONS BORROWERS	OH0529
INSTRUCTIONS - See RUS Bulletin 1744-2	PERIOD ENDED December, 2012
CERTIFICATION LOAN DEFAULT NOTES TO THE OPERATING REPORT FOR TELECOMMUNICATIONS BORROWERS	



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Steven D. Hooker, CPA • John E. Klay, CPA

RUS MANAGEMENT LETTER

May 15, 2013

Board of Directors
Wabash Mutual Telephone Company
Wabash, Ohio

We have audited the consolidated financial statements of Wabash Mutual Telephone Company for the years ended December 31, 2012 and 2011, and have issued our report thereon dated May 15, 2013. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and 7 CFR Part 1773, Policy on Audits of Rural Utilities Service (RUS) Borrowers. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

In planning and performing our audit of the consolidated financial statements of Wabash Mutual Telephone Company for the years ended December 31, 2012 and 2011, we considered its internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing an opinion on the consolidated financial statements and not to provide assurance on the internal control over financial reporting.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the consolidated financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting that we consider to be a material weakness.

7 CFR Part 1773.33 requires comments on specific aspects of the internal control over financial reporting, compliance with specific RUS loan and security instrument provisions, and other additional matters. We have grouped our comments accordingly. In addition to obtaining reasonable assurance about whether the consolidated financial statements are free from material misstatements, at your request, we performed tests of specific aspects of the internal control over financial reporting, of compliance with specific RUS loan and security instrument provisions, and of additional matters. The specific aspects of the internal control over financial reporting, compliance with specific RUS loan and security

instrument provisions and additional matters tested include, among other things, the accounting procedures and records, materials control, compliance with specific RUS loan and security instrument provisions set forth in 7 CFR Part 1773.33(e)(2), and related party transactions and investments. In addition, our audit of the financial statements also included the procedures specified in 7 CFR Part 1773.38 through 1773.45. Our objective was not to provide an opinion on these specific aspects of the internal control over financial reporting, compliance with specific RUS loan and security instrument provisions, or additional matters, and accordingly, we express no opinion thereon.

No reports other than our independent auditors' report and our independent auditors' report on compliance and internal control over financial reporting, both dated May 15, 2013, and required communications under SAS 114, dated May 31, 2013 have been furnished to management.

Our comments on specific aspects of the internal control over financial reporting, compliance with specific RUS loan and security instrument provisions, and other additional matters as required by 7 CFR 1773.33 are presented below.

COMMENTS ON CERTAIN SPECIFIC ASPECTS OF THE INTERNAL CONTROL OVER FINANCIAL REPORTING

We noted no matters regarding Wabash Mutual Telephone Company's internal control over financial reporting and its operation that we consider to be a material weakness as previously defined with respect to:

- 1) The accounting procedures and records;
- 2) The process for accumulating and recording labor, material, and overhead costs, and the distribution of these costs to construction, retirement, and maintenance or other expense accounts; and
- 3) The materials control.

COMMENTS ON COMPLIANCE WITH SPECIFIC RUS LOAN AND SECURITY INSTRUMENT PROVISIONS

At your request, we have performed the procedures enumerated below with respect to compliance with certain provisions of laws, regulations, contracts, and grants. The procedures we performed are summarized as follows:

Procedures performed with respect to the requirement for a borrower to obtain written approval of the mortgagee to enter into any contract, agreement or lease between the borrower and an affiliate for the year ended December 31, 2012:

- 1) Obtained and read a borrower-prepared schedule of new written contracts, agreements or leases entered into during the year between the borrower and an affiliate as defined in § 1773.33(e)(2)(i).
- 2) Reviewed Board of Directors minutes to ascertain whether board-approved written contracts are included in the borrower-prepared schedule.
- 3) Noted the existence of written RUS approval of each contract listed by the borrower.

Procedure performed with respect to the requirement to submit RUS Form 479 to the RUS:

- 1) Agreed amounts reported in Form 479 to Wabash Mutual Telephone Company's records.

The results of our tests indicate that, with respect to the items tested, Wabash Mutual Telephone Company complied, except as noted below, in all material respects, with the specific RUS loan and security instrument provisions referred to below. With respect to items not tested, nothing came to our attention that caused us to believe that Wabash Mutual Telephone Company had not complied, in all material respects, with those provisions. The specific provisions tested as well as any exceptions noted, include the requirements that:

- 1) The borrower has obtained written approval of the RUS to enter into any contract for the operation or maintenance of all or any part of its property, or for the use by others of its property as defined in §1773.33(e)(2)(i). No contracts for the operation or maintenance of property, or use of mortgaged property by others were noted.
- 2) The borrower has submitted its Form 479 to the RUS and the Form 479, Financial and Statistical Report, as of December 31, 2012, represented by the borrower as having been submitted to RUS is in agreement with Wabash Mutual Telephone Company's audited records in all material respects.

COMMENTS ON OTHER ADDITIONAL MATTERS

In connection with our audit of the consolidated financial statements of Wabash Mutual Telephone Company, nothing came to our attention that caused us to believe that Wabash Mutual Telephone Company failed to comply with respect to:

- 1) The reconciliation of continuing property records to the controlling general ledger plant accounts addressed at 7 CFR 1773.33(c)(1); except for certain areas of the continuing property records which are in the process of being updated.
- 2) The clearing of construction accounts and the accrual of depreciation on completed construction addressed at 7 CFR 1773.33(c)(2);
- 3) The retirement of plant addressed at 7 CFR 1773.33(c)(3) and (4);
- 4) The approval of the sale, lease, or transfer of capital assets and disposition of proceeds for the sale or lease of plant, material, or scrap addressed at 7 CFR 1773.33(c)(5);
- 5) The disclosure of material related party transactions, in accordance with Statement of Financial Accounting Standards No. 57, Related Party Transactions, for the years ended December 31, 2012 and 2011, in the financial statements referenced in the first paragraph of this report addressed at 7 CFR 1773.33(f); and
- 6) The detailed schedule of investments.

Our audit was made for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole. The detailed schedule of investments required by 7 CFR 1773.33(i), and provided below, is presented for purposes of additional analysis and is not a required part of the basic consolidated financial statements. This information has been subjected to the auditing procedures applied in our audit of the basic consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic consolidated financial statements taken as a whole.

The detailed schedule of investments can be found attached in Schedule #1.

This report is intended solely for the information and use of the board of directors, management, and the Rural Utilities Service and supplemental lenders and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

E. L. Green and Company

Wabash Mutual Telephone Company
Schedule #1 - Detailed Schedule of Investments

CONFIDENTIAL, NOT FOR
PUBLIC INSPECTION

	Wabash Communications, Inc.	Total
Original Investment Cost	\$ 30,000	\$ 30,000
Activity through 12/31/07	627,476	627,476
Return of Advances during 12/31/08	(83,055)	(83,055)
Undistributed Earnings/(Loss) as of 12/31/08	49,018	49,018
Return of Advances during 12/31/09	(77,445)	(77,445)
Undistributed Earnings/(Loss) as of 12/31/09	33,742	33,742
Return of Advances during 12/31/10	(162,111)	(162,111)
Undistributed Earnings/(Loss) as of 12/31/10	53,632	53,632
Disposition of Investment	-	-
Return of Advances during 12/31/11	(2,905)	(2,905)
Undistributed Earnings/(Loss) as of 12/31/11	20,786	20,786
Return of Advances during 12/31/12	(44,029)	(44,029)
Undistributed Earnings/(Loss) as of 12/31/12	(12,449)	(12,449)
Book Value of Investment as of 12/31/12	<u>\$ 432,660</u>	<u>\$ 432,660</u>

Wabash Communications, Inc. is a wholly owned subsidiary providing dial-up, DSL, and wireless internet service. This investment is accounted for on the equity basis.