

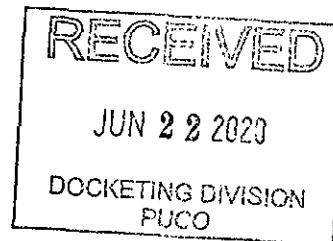
Confidential Release

Case number: 13-1115-TP-COI

Date of Confidential Document: 10/16/2013

Release Date: 6/18/20

Page Count: 27



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.
Technician [signature] Date Processed 6/23/20

CONFIDENTIAL

Confidential treatment has been requested for the following document:

Case: 13-1115-TP-COI

Page Count: 27

Date Filed: 10/16/2013

Filed by: Norman J. Kennard

On Behalf of: Buckland Telephone Company

Summary of document: FCC FORM 481- Carrier Annual Reporting

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2013 OCT 16 PM 1:08
PUCO

FCC Form 481 - Carrier Annual Reporting
Data Collection Form

 FCC Form 481
 OMB Control No. 3060-0965/OMB Control No. 3060-0819
 July 2013

<010> Study Area Code	300591
<015> Study Area Name	BUCKLAND TEL. CO.
<020> Program Year	2014
<030> Contact Name: Person USAC should contact with questions about this data	Doug Place
<035> Contact Telephone Number: Number of the person identified in data line <030>	419-657-2222
<039> Contact Email Address: Email of the person identified in data line <030>	doug@ohiolink.net

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 checked="" 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)	0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<310> Detail on Attempts (voice)	(attach descriptive document)		
<320> Unfulfilled Service Requests (broadband)			
<330> Detail on Attempts (broadband)	(attach descriptive document)		
<400> Number of Complaints per 1,000 customers (voice)		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<410> Fixed	0.0		
<420> Mobile			
<430> Number of Complaints per 1,000 customers (broadband)			
<440> Fixed			
<450> Mobile			
<500> Service Quality Standards & Consumer Protection Rules Compliance	(check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<510> 300591oh510	(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> 300591oh610	(attach descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<700> Company Price Offerings (voice)	(complete attached worksheet)		
<710> Company Price Offerings (broadband)	(complete attached worksheet)		
<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)		
<1010> <input type="checkbox"/>	(attach descriptive document)		
<1100> Terrestrial Backhaul (Y/N)? <input checked="" type="radio"/> <input type="radio"/>	(if not, check to indicate certification)		
<1110>	(complete attached worksheet)		
<1200> Terms and Condition for Lifeline Customers	(complete attached worksheet)		<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 checked="" type="checkbox"/>
<2005>	(complete attached worksheet)		

Rate of Return Carriers, Proceed to ROR Additional Documentation Worksheet

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

 RECEIVED-BOOKING DIV
 10/14/2013 10:12:01

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

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

<010>	Study Area Code	300591
<015>	Study Area Name	BUCKLAND TEL. CO.
<020>	Program Year	2014
<030>	Contact Name - Person USAC should contact regarding this data	Doug Place
<035>	Contact Telephone Number - Number of person identified in data line <030>	419-457-2222
<039>	Contact Email Address - Email Address of person identified in data line <030>	dough101@link.net
<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"/>
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

- <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. 3060-0986/OMB Control No. 3060-0819
July 2013

Study Area Code 300591

Study Area Name
<015>

BUCKLAND TEL. CO.

Program Year	2014
--------------	------

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

	Contact Telephone Number - Number of person identified in data file <03>	419-657-2222
<03>		

<039>	Contact Email Address - Email Address of person identified in data line <030>	doug@holiLink.net
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[illegible]

[illegible]

(716) Broadband Price Offerings Data Collection Form

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

<010> Study Area Code 300591

<015> Study Area Name BUCKLAND TEL. CO.

<020> Program Year 2014

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

<035> Contact Telephone Number - Number of person identified in data line <030> 419-657-2222

<039> Contact Email Address - Email Address of person identified in data line <030> doug@iolink.net

State	Exchange (ILEC)	Residential Rate	State Regulated Fees	Total Rate and Fees	Broadband Service - Download Speed (Mbps)	Broadband Service - Upload Speed (Mbps)	Usage Allowance (GB)	Usage Allowance Action Taken When Limit Reached (select)

<010>	Study Area Code	300591
<015>	Study Area Name	BUCKLAND TEL. CO.
<020>	Program Year	2014
<030>	Contact Name - Person USAC should contact regarding this data	Doug Place
<035>	Contact Telephone Number - Number of person identified in data line <030>	419-657-2222
<039>	Contact Email Address - Email Address of person identified in data line <030>	doug@iolink.net
<810>	Reporting Carrier	Buckland Telephone Company
<811>	Holding Company	Buckland Telephone Company
<812>	Operating Company	

[illegible]

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

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

<010>	Study Area Code	300591
<015>	Study Area Name	BUCKLAND TEL. CO.
<020>	Program Year	2014
<030>	Contact Name - Person USAC should contact regarding this data	Doug Place
<035>	Contact Telephone Number - Number of person identified in data line <030>	419-657-2222
<039>	Contact Email Address - Email Address of person identified in data line <030>	doug@hioLink.net

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

<920> Tribal Government Engagement Obligation

Name of Attached Document (.pdf)

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)

**(1100) No Terrestrial Backhaul Reporting
Data Collection Form**

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

<010>	Study Area Code	300591
<015>	Study Area Name	BUCKLAND TEL. CO.
<020>	Program Year	2014
<030>	Contact Name - Person USAC should contact regarding this data	Doug Place
<035>	Contact Telephone Number - Number of person identified in data line <030>	419-657-2222
<039>	Contact Email Address - Email Address of person identified in data line <030>	dougachiolink.net

☐

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)

(1200) Terms and Condition for Lifeline Customer's

Lifeline:

Data Collection Form.

FCC Form 481

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

July 2013

<010>	Study Area Code	306591
<015>	Study Area Name	BUCKLAND TEL. CO.
<020>	Program Year	2014
<030>	Contact Name - Person USAC should contact regarding this data	Doug Place
<035>	Contact Telephone Number - Number of person identified in data line <030>	419-657-2222
<039>	Contact Email Address - Email Address of person identified in data line <030>	doug@ohiolink.net

<1210> Terms & Conditions of Voice Telephony Lifeline Plans

306591-081220

Name of attached document (.pdf)

<1220> Link to Public Website

HTTP

"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, ☒
- <1222> Details on the number of minutes provided as part of the plan, ☒
- <1223> Additional charges for toll calls, and rates for each such plan. ☒

(2000) Price Cap Carrier Additional Documentation
 Data Collection Form
 Including Rate-of-Return Carriers affiliated with Price Cap Local Exchange Carriers

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

<010>	Study Area Code	300591
<015>	Study Area Name	BUCKLAND TEL. CO.
<020>	Program Year	2014
<030>	Contact Name - Person USAC should contact regarding this data	Doug Place
<035>	Contact Telephone Number - Number of person identified in data line <030>	419-657-2222
<039>	Contact Email Address - Email Address of person identified in data line <030>	doug@bclink.net

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.

<2010>	Incremental Connect America Phase I reporting	
<2011>	2nd Year Certification (47 CFR § 54.313(b)(1))	
	3rd Year Certification (47 CFR § 54.313(b)(2))	

<2012>	Price Cap Carrier Receiving Frozen Support Certification (47 CFR § 54.312(a))	
<2013>	2013 Frozen Support Certification	
<2014>	2014 Frozen Support Certification	
<2015>	2015 Frozen Support Certification	
	2016 and future Frozen Support Certification	

<2016>	Price Cap Carrier Connect America ICC Support (47 CFR § 54.313(d))	
	Certification Support Used to Build Broadband	

<2017>	Connect America Phase II Reporting (47 CFR § 54.313(e))	
<2018>	3rd year Broadband Service Certification	
<2019>	5th year Broadband Service Certification	
<2020>	Interim Progress Certification	

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 service in the preceding calendar year.

Name of Attached Document Listing Required Information

Interim Progress Community Anchor Institutions

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PUBLIC INSPECTION

(3000) Rate Of Return Carrier Additional Documentation
Data Collection Form

FCC Form 487
Ohio Control No. 3060-0819
July 2013

300591

<010> Study Area Code BUCKLAND TEL. CO.

<015> Study Area Name

<020> Program Year 2014

<030> Contact Name - Person USAC should contact regarding this data Doug P. Pace

<035> Contact Telephone Number - Number of person identified in data line <030> 419-657-2222

<039> Contact Email Address - Email Address of person identified in data line <030> dougpace@link.net

CHECK the boxes below to note compliance on the five year service quality plan pursuant to 47 CFR § 54.202(a) 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	Name of Attached Document Listing Required Information	(Yes/No)
(3010) Milestone Certification (47 CFR § 54.313(f)(1)(i)) Please check this box to confirm that the attached PDF, on line 3012, contains the required information pursuant to § 54.313(f)(1)(i), 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 service in the preceding calendar year.		<input checked="" type="checkbox"/> (Yes/No)
(3011) Community Anchor Institutions (47 CFR § 54.313(f)(2)(v)) Is your company a privately held RUS Carrier (47 CFR § 54.313(f)(2)(i)) If yes, does your company file the RUS annual report 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:		<input checked="" type="checkbox"/> (Yes/No)
(3015) Electronic copy of their annual RUS reports (Operating Report for Telecommunications Borrowers)		<input checked="" type="checkbox"/> (Yes/No)
(3016) PDF of Balance Sheet, Income Statement and Statement of Cash Flows		<input checked="" type="checkbox"/> (Yes/No)
(3017) If the response is yes on line 3014, attach your company's RUS annual report and all required documentation		<input checked="" type="checkbox"/> (Yes/No)
(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:		<input checked="" type="checkbox"/> (Yes/No)
(3019) Either a copy of their audited financial statement; or (2) a financial report in a format comparable to RUS Operating Report for Telecommunications		<input checked="" type="checkbox"/> (Yes/No)
(3020) PDF of Balance Sheet, Income Statement and Statement of Cash Flows		<input checked="" type="checkbox"/> (Yes/No)
(3021) Management letter issued by the independent certified public accountant that performed the company's financial audit		<input checked="" type="checkbox"/> (Yes/No)
(3022) 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:		<input checked="" type="checkbox"/> (Yes/No)
(3023) Copy of their financial statement which has been subject to review by an independent certified public accountant; or (2) a financial report in a format comparable to RUS Operating Report for Telecommunications Borrowers.		<input checked="" type="checkbox"/> (Yes/No)
(3024) Underlying information subjected to a review by an independent certified public accountant		<input checked="" type="checkbox"/> (Yes/No)
(3025) Underlying information subjected to an officer certification.		<input checked="" type="checkbox"/> (Yes/No)
(3026) PDF of Balance Sheet, Income Statement and Statement of Cash Flows		<input checked="" type="checkbox"/> (Yes/No)
(3026) Attach the worksheet listing required information		<input checked="" type="checkbox"/> (Yes/No)

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	300591
<015> Study Area Name	BUCKLAND TEL. CO.
<020> Program Year	2014
<030> Contact Name - Person USAC should contact regarding this data	Doug Place
<035> Contact Telephone Number - Number of person identified in data line <030>	419-657-2222
<039> Contact Email Address - Email Address of person identified in data line <030>	doug@ohiolink.net

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: BUCKLAND TEL. CO.	
Signature of Authorized Officer: CERTIFIED ONLINE	Date 10/14/2013
Printed name of Authorized Officer: Russell Moon	
Title or position of Authorized Officer: Vice President	
Telephone number of Authorized Officer: 419-657-2222	
Study Area Code of Reporting Carrier: 300591	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
---	--

<010> Study Area Code	300591
<015> Study Area Name	BUCKLAND TEL. CO.
<020> Program Year	2014
<030> Contact Name - Person USAC should contact regarding this data	Doug Place
<035> Contact Telephone Number - Number of person identified in data line <030>	419-657-2222
<039> Contact Email Address - Email Address of person identified in data line <030>	doug@ohiolink.net

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. 3060-0919
July 2013

Doing Business As Company or Brand Designation

BTC Communications, LLC

BUCKLAND TEL CO

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, Buckland Telephone Company (SAC 300591) 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.

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. 5, 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

BUCKLAND TEL CO

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).

Buckland Telephone Company (SAC 300591) 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 8 hours of battery reserve and a 50 kw generator set capable of running continuously for 96 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 facility 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. The network is capable of managing traffic spikes caused by emergency situations. This is accomplished by maintaining properly sized trunk groups to the PSTN.

BUCKLAND TEL CO

Line 1210, Terms and Conditions for Lifeline Customers

Buckland Telephone Company (SAC 300591) 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. 5 Section 4, 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 \$12.24 per month.

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. No discount is applied to these services because the entire Lifeline support amount is exhausted after applying it to the EUCL and BLES charges.



E.S. Evans and Company

Certified Public Accountants

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E.S. Evans, CPA, PFS (1930-1999) • Robert E. Wendel, CPA • Dan F. Clifford, CPA, CVA
Steven D. Hooker, CPA • John E. Klay, CPA

March 25, 2013

INDEPENDENT AUDITORS' REPORT

Board of Directors
Buckland Telephone Company
Buckland, Ohio

We have audited the accompanying consolidated balance sheets of Buckland Telephone Company (an Ohio corporation) and subsidiary as of December 31, 2012 and 2011, and the related consolidated statements of income, retained earnings and cash flows for the years then ended, and the related notes to the financial statements.

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Buckland Telephone Company and subsidiary as of December 31, 2012 and 2011, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

American Institute of Certified Public Accountants • Ohio Society of Certified Public Accountants

Board of Directors
Buckland Telephone Company
March 25, 2013
Page 2

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Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information in Schedules #1 through #5 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such information is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

E. J. Green and Company

BUCKLAND TELEPHONE COMPANY
BUCKLAND, OHIO

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BALANCE SHEETS

ASSETS

	<u>December 31,</u>	
	<u>2012</u>	<u>2011</u>
<u>Current Assets:</u>		
Cash	\$ 429,488	\$ 346,921
Telecommunications Accounts Receivable	30,889	26,149
Other Accounts Receivable	8,719	-
Materials and Supplies	41,772	37,872
Prepaid Insurance	<u>3,372</u>	<u>3,372</u>
Total Current Assets	<u>514,240</u>	<u>414,314</u>
<u>Noncurrent Assets:</u>		
Investment Securities	23,455	103,185
Investment in Non-Affiliated Companies	231,519	211,017
Investment in Subsidiary	<u>1,859,202</u>	<u>1,879,457</u>
Total Noncurrent Assets	<u>2,114,176</u>	<u>2,193,659</u>
<u>Telephone Plant:</u>		
Telecommunications Plant in Service	2,527,939	2,523,683
Less:		
Accumulated Depreciation	<u>(2,170,810)</u>	<u>(2,098,131)</u>
Total Telephone Plant	<u>357,129</u>	<u>425,552</u>
<u>Total Assets</u>	<u>\$ 2,985,545</u>	<u>\$ 3,033,525</u>

Schedule #1
(continued)

BUCKLAND TELEPHONE COMPANY
BUCKLAND, OHIO

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LIABILITIES AND STOCKHOLDERS' EQUITY

	December 31,	
	2012	2011
<u>Current Liabilities:</u>		
Accounts Payable	\$ 1,702	\$ 2,448
Current Portion of Long Term Debt	48,660	46,060
Other Accrued Taxes	1,516	1,496
Other Current Liabilities	8,981	5,071
Total Current Liabilities	<u>60,859</u>	<u>55,075</u>
<u>Noncurrent Liabilities:</u>		
Notes Payable	708,723	757,540
Deferred Federal Taxes	24,303	25,072
Total Noncurrent Liabilities	<u>733,026</u>	<u>782,612</u>
<u>Total Liabilities</u>	<u>793,885</u>	<u>837,687</u>
<u>Stockholders' Equity:</u>		
Capital Stock -		
Authorized - 400 Shares		
Issued and Outstanding -		
330 Shares - \$100.00 Par Value	33,000	33,000
Other Comprehensive Income	(814)	(786)
Retained Earnings - Schedule #3	2,159,474	2,163,624
Total Stockholders' Equity	<u>2,191,660</u>	<u>2,195,838</u>
<u>Total Liabilities and Stockholders' Equity</u>	<u>\$ 2,985,545</u>	<u>\$ 3,033,525</u>

Schedule #1
(concluded)

BUCKLAND TELEPHONE COMPANY
BUCKLAND, OHIO

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STATEMENTS OF INCOME

	For the Years Ended December 31,	
	2012	2011
<u>Operating Revenue:</u>		
Local Network Service	\$ 151,422	\$ 160,247
Toll Service	354,043	358,048
Circuit Revenue	2,867	2,659
Total Operating Revenue	508,332	520,954
<u>Operating Expense:</u>		
Plant Specific Operations Expense -		
Motor Vehicle	9,644	9,108
Land and Building	446	670
Digital Electronic	7,192	7,823
Station Apparatus	396	-
Cable and Wire Facilities	40,790	41,852
Circuit Equipment	22,103	23,193
Total Plant Specific Operations	80,571	82,646
Plant Nonspecific Operations Expense -		
Depreciation Expense - Telecommunications		
Plant in Service	72,680	91,993
Total Plant Nonspecific Operations Expense	72,680	91,993
Customer Operations Expense -		
Customer Services	91,206	91,882
Total Customer Operations Expense	91,206	91,882
Corporate Operations Expense -		
Executive	40,389	52,106
Human Resources	13,950	15,870
Legal	5,559	8,483
Insurance Expense	57,653	57,340
Other General and Administrative	96,190	89,805
Total Corporate Operations Expense	213,741	223,604

Schedule #2
(continued)

BUCKLAND TELEPHONE COMPANY
BUCKLAND, OHIO

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STATEMENTS OF INCOME

	For the Years Ended December 31,	
	2012	2011
<u>Operating Taxes:</u>		
Operating Federal Income Taxes -		
Current	\$ 21,438	\$ 13,636
Deferred	(10,630)	(15,159)
Operating State and Local Income Taxes	669	557
Operating Other Taxes	1,208	1,347
Total Operating Taxes	12,685	381
<u>Total Operating Income</u>	37,449	30,448
<u>Other Operating Income:</u>		
Other Operating Income - Nonregulated	21,808	11,018
Total Other Operating Income and Expense	21,808	11,018
<u>Non-operating Income and Expense:</u>		
Interest Income	2,625	5,340
Dividend Income	4,129	6,145
Gain on Disposition of Assets	-	2,445
Distributive Share of Investment Net Income/(Loss)	27,642	(5,083)
Total Nonoperating Income	34,396	8,847
<u>Income Available for Fixed Charges</u>	93,653	50,313
<u>Income from Nonregulated Activities</u>	(84,923)	(98,266)
<u>Net Income/(Loss)</u>	\$ 8,730	\$ (47,953)

Schedule #2
(concluded)

BUCKLAND TELEPHONE COMPANY
BUCKLAND, OHIO

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STATEMENTS OF RETAINED EARNINGS

	Common Stock	Retained Earnings	Accumulated Other Comprehensive Income
<u>Balances at December 31, 2010</u>	\$ 33,000	\$ 2,224,457	\$ (2,540)
Net Income/(Loss) for the Year Ended December 31, 2011 - Schedule #2		(47,953)	
Dividends Paid		(12,880)	
Other Comprehensive Income: Change in Unrealized Gain/(Loss) on Investments, Net of Deferred Income Taxes of \$904			1,754
<u>Balances at December 31, 2011</u>	\$ 33,000	\$ 2,163,624	\$ (786)
Net Income/(Loss) for the Year Ended December 31, 2012 - Schedule #2		8,730	
Dividends Paid		(12,880)	
Other Comprehensive Income: Change in Unrealized Gain/(Loss) on Investments, Net of Deferred Income Taxes of \$(15)			(28)
<u>Balances at December 31, 2012</u>	\$ <u>33,000</u>	\$ <u>2,159,474</u>	\$ <u>(814)</u>

Schedule #3

BUCKLAND TELEPHONE COMPANY
BUCKLAND, OHIO

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STATEMENTS OF CASH FLOWS

	For the Years Ended December 31,	
	2012	2011
<u>Cash Flows from Operating Activities:</u>		
Net Income/(Loss)	\$ 8,730	\$ (47,953)
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
Distributive Share of Investment (Income)/Loss	(27,642)	5,083
Distributive Share of Interest from Fiber Solutions	(10)	(22)
(Gain) on Sale of Equipment	-	(2,445)
Reinvested Interest/Dividends	(2,247)	(4,878)
Depreciation	72,680	91,993
	<u>51,511</u>	<u>41,778</u>
Changes in Operating Assets and Liabilities:		
(Increase) in Materials and Supplies	(3,900)	(4,501)
(Increase) in Accounts Receivable	(7,226)	(3,704)
(Decrease) in Deferred Taxes	(754)	(14,778)
Increase/(Decrease) in Accounts Payable	(746)	2,263
Increase/(Decrease) in Other Current Liabilities	3,910	(7,251)
Increase in Other Accrued Taxes	20	232
	<u>(8,696)</u>	<u>(27,739)</u>
Net Cash Provided by Operating Activities	<u>42,815</u>	<u>14,039</u>
<u>Cash Flows from Investing Activities:</u>		
Capital Expenditures	(4,257)	(914)
Proceeds from Disposition of Equipment	-	390
Net Proceeds from Investment Transactions	81,934	11,441
Investment in Non-Affiliated Companies	917	21,968
Net Change in Investment in Subsidiary	20,255	52,039
Net Cash Used in Investing Activities	<u>98,849</u>	<u>84,924</u>
<u>Cash Flows from Financing Activities:</u>		
Repayment of Notes Payable	(46,217)	(42,744)
Dividends Paid	(12,880)	(12,880)
Net Cash Used in Financing Activities	<u>(59,097)</u>	<u>(55,624)</u>
<u>Net Increase/(Decrease) in Cash and Cash Equivalents</u>	<u>82,567</u>	<u>43,339</u>
Cash and Cash Equivalents - January 1	346,921	303,582
Cash and Cash Equivalents - December 31	<u>\$ 429,488</u>	<u>\$ 346,921</u>