Regulations, Rates, and Charges applying to the provision of Intrastate Access Services by

Emery Telephone and Carbon Emery Telecom, Inc.

in the State of Utah

as provided herein.

All material contained herein is new.

This tariff is filed in compliance with the Federal Communications Commission's ("FCC") Report and Order in CC Docket 86-467, adopted May 14, 1987 and released June 29, 1987, and (3) under the authority of the FCC's Special Permission Nos. 88-192 and 88-200.

The name, title, and street address of this tariff's Issuing Officer are located on the bottom of Page 1, the Check Sheet.

Access Services are provided by means of wire, fiber optics, radio, or any other suitable technology or a combination thereof.

THIS TARIFF P.S.C. UTAH NO. 2 HEREBY SUPERSEDES, CANCELS, AND REPLACES EXISTING CONCURRANCE in the Exchange Carriers of Utah tariff PSCU NO.1, the GVNW Consulting, Inc PSC Utah No.1 tariff and the Carbon Emery/Emery Telecom PSC Utah No. 2 tariffs.

CHECK SHEET

Original Title Page and Pages 1 to 50 inclusive of this tariff are effective as of the date shown.

Page	Revision	Page	Revision	<u>Page</u>	Revision
Title	Original	32	Original		
Page-1	C		ε		
2	Original	33	Original		
3	Original	34	Original		
4	Original	35	Original		
5	Original	36	Original		
6	Original	37	Original		
7	Original	38	Original		
8	Original	39	Original		
9	Original	40	Original		
10	Original	41	Original		
11	Original	42	Original		
12	Original	43	Original		
13	Original	44	Original		
14	Original	45	Original		
15	Original	46	Original		
16	Original	47	Original		
17	Original	48	Original		
18	Original	49	Original		
19	Original	50	Original		
20	Original				
21	Original				
22	Original				
23	Original				
24	Original				
25	Original				
26	Original				
27	Original				
28	Original				
29	Original				
30	Original				
31	Original				

TABLE OF CONTENTS

		Page No.
Con	5	
Connecting Carriers		
Other Participating Carriers		
Exp	lanation of Symbols	5
Refe	erence to Other Tariffs	5
1.	Application of Tariff	6
2.	General Regulations	7
3.	Carrier Common Line Access Service	9
4.	Reserved for Future Use	12
5.	Access Ordering	13
6.	Switched Access Service	14
7.	Special Access Service	23
8.	Reserved for Future Use	24
9.	Reserved for Future Use	25
10.	Reserved for Future Use	26
11.	Special Facilities Routing of Access Services	27
12.	Specialized Service or Arrangements	28
13.	Additional Engineering, Additional Labor and	
	Miscellaneous Services	29
14.	Reserved for Future Use	30
15.	Access Service Interfaces and Transmission Specifications	31
16	Public Packet Data	32

TABLE OF CONTENTS (continued)

				Page No	
17.	Rate	es and Cha	arges-		
	17.1	Common Line Access Service-Non-LTR			
		17.1.1 17.1.2	Carrier Common Line Access Service Common Line Access Service	33 33	
	17.2	Commo			
		17.2.1 17.2.2	Carrier Common Line Access Service Common Line Access Service	33 33	
	17.3	17.3 <u>Switched Access Service</u>			
		17.3.1 17.3.2 17.3.3 17.3.4 17.3.5 17.3.6	Nonrecurring Charges LTR and Non-LTR Local Transport - LTR Local Transport Non-LTR Local Switching – LTR Intrastate End office – Non-LTR Intrastate Transitional Rate – LTR Intrastate	34 35 36 37 37 37	
	17.4	Other Se 17.4.1 17.4.2 17.4.3 17.4.4 17.4.5	Access Ordering Charge Additional Engineering Additional Labor Miscellaneous Services Specialized Service or Arrangements	38 39 40 42 45	
	17.5	Rate Sci 17.5.1 17.5.2	hedule for Transition from Non-LTR rate design to LTR rate design General Rate Table-IntraState	45 46	
	17.6				
		17.6.1	High Capacity DS1	48	
	17.7	7 Public Packet Switching			
		17.7.1	Ethernet Transport Service	48	

Transmittal No. 1

CONCURRING CARRIERS

NO CONCURRING CARRIERS

CONNECTING CARRIERS

NO CONNECTING CARRIERS

OTHER PARTICIPATING CARRIERS

NO OTHER PARTICIPATING CARRIERS

EXPLANATION OF SYMBOLS

- (C) To signify a changed regulation
- (D) To signify a discontinued rate or regulation
- (I) To signify an increased rate
- (N) To signify a new rate or regulation
- (R) To signify a reduced rate
- (S) To signify a reissued matter
- (T) To signify a change in text but no change in rate or regulation

Reference to Other Tariffs

Whenever reference is made in this Tariff to other Tariffs of the Telephone Company, the reference is to the Tariffs in force as of the effective date of this Tariff, and to amendments thereto and successive issues thereof.

1. <u>Application of Tariff</u>

- 1.1 This tariff contains regulations, rates and charges applicable to the provision of End User Access, Switched Access, Special Access, Digital Subscriber Line Access Service Public Packet Data Network and other miscellaneous services hereinafter referred to collectively as service(s). These services are provided to customers by the Issuing Carriers of this tariff, hereinafter the Telephone Company. This tariff also contains Access Ordering regulations and charges that are applicable when these services are ordered or modified by the customer.
- 1.2 The provision of such services by the Telephone Company as set forth in this tariff does not constitute a joint undertaking with the customer for the furnishing of any service.
- 1.3 The regulations, rates and charges contained herein are in addition to the applicable regulations, rates and charges specified in other tariffs of the Telephone Company which are referenced herein.

2. <u>General Regulations</u>

- 2.1 2.7 General Regulations for this tariff are contained in the following sections of the National Exchange Carrier Association (NECA) Federal Communications Commission (FCC) Tariff Number 5, effective May 5, 2012.
 - 2.1 Undertaking of the Telephone Company
 - 2.2 Use
 - 2.3 Obligations of the Customer
 - 2.4 Payment Arrangements and Credit Allowances
 - 2.5 Connections
 - 2.6 Definitions
 - 2.7 The following definitions are in addition to the definitions references in the NECA Tariff Number 5.

A. Customers

Any individual, partnership, association, joint-stock company, trust, corporation, or governmental entity or other entity which orders to the services offered under this tariff, including Local Exchange Carrier(s), Interexchange Carrier(s) (IC's), providers of originating and terminating VoIP–PSTN traffic and End Users(s).

B. Internet Protocol (IP)

The term "Internet Protocol" denotes a packet data-oriented protocol used for communicating call signaling information.

C. Multi-Frequency Signaling (MF)

An in-band signaling method in which call signaling information is transmitted between network switches using the same voiceband channel used for voice.

D. Originating Direction

The use of access service for the origination of calls from an End User Premises to an IC Premises or a Customer's Premises.

E. Public Switch Telephone Network (PSTN)

Public Switch Telephone Network refers to the local, long distance and international phone system which we use every day. In the United States, PSTN refers to the entire interconnected collection of local, long distance and international phone companies, which could be thousands.

2. General Regulations (cont)

F. Remote Switching Modules and/or Remote Switching Systems Small, remotely controlled electronic end office switches which obtain all or part of their call processing capability from a Host Office. The Remote Switching Modules and/or Remote Switching Systems cannot accommodate direct trunks.

G. Termination Direction

The use of Access Service for the completion of calls from an IC premises or a Customer's premises to an End User Premises.

H. Toll VoIP-PSTN Traffic

The term "toll VoIP-PSTN Traffic" denotes a customer's interexchange voice traffic exchanged with the Telephone Company in Time Division Multiplexing format over PSTN facilities, which originates and/or terminates in Internet Protocol (IP) format. "Toll VoIP-PSTN Traffic" originates and/or terminates in IP format when it originates from and/or terminates to an end user customer of a service that requires IP-compatible customer premises equipment.

I. VoIP-PSTN Traffic

VoIP-PSTN Traffic is defined as traffic exchanged between the Company end user and the Customer in TDM format that originates and/or terminates in IP signaling format. VoIP- PSTN traffic includes tariff that is jurisdictionally local, intrastate IntraLATA, Intrastate InterLATA and interstate.

3. Carrier Common Line Access Service

The Telephone Company will provide Carrier Common Line Access Service (Carrier Common Line Access) to customers in conjunction with Switched Access Service provided in Section 6 of this tariff or the appropriate Switched Access Service section of other Access Service tariffs.

3.1 <u>General Description</u>

Carrier Common Line Access provides for the use of end users' Telephone Company provided common lines by customers for access to such end users to furnish Intrastate Communications.

3.2 <u>Limitations</u>

3.2.1 Exclusions

Neither a telephone number nor detail billing are provided with Carrier Common Line Access. Additionally, directory listings and intercept arrangements are not included in the rates and charges for Carrier Common Line Access.

3.2.2 Access Groups

All trunk side connections provided in the same access group will be limited to the same features and operating characteristics

3.3 Undertaking of the Telephone Company

3.3.1 Provision of Service

Where the customer is provided Switched Access Service under other sections of this or other Access Service tariffs, the Telephone Company will provide the use of Telephone Company common lines by a customer for access to end users at rates and charges as set forth in 17.1.1 following.

3.3.2 <u>Interstate and Intrastate Use</u>

The Switched Access Service provided by the Telephone Company includes the Switched Access Service provided for both interstate and intrastate communications. The Carrier Common Line Access rates and charges as set forth in 17.1.1 following apply to intrastate Switched Access Service access minutes in accordance with the rate regulations as set forth in Section 3.5.3 following (Percent Interstate Use - PIU).

3. <u>Carrier Common Line Access Service</u> (Cont'd)

3.4 <u>Obligations of the Customer</u>

3.4.1 Switched Access Service Requirement

The Switched Access Service associated with Carrier Common Line Access shall be ordered by the customer under other sections of this tariff.

3.4.2 <u>Supervision</u>

The customer facilities at the premises of the ordering customer shall provide the necessary on-hook and off-hook supervision.

3.5 <u>Rate Regulations</u>

3.5.1 Billing of Charges

Carrier Common Line charges will be billed to each Switched Access Service provided under this tariff in accordance with the regulations except as set forth in Section 3.3.2 following (PIU).

3.5.2 Measuring and Recording of Call Detail

When access minutes are used to determine Carrier Common Line charges, they will be accumulated using call detail recorded by Telephone Company equipment and Feature Group C operator and automated operator services systems call detail such as pay telephone sent-paid, operator-DDD, operator-person, collect, credit-card, third number and/or other like calls recorded by the customer. The Telephone Company measuring and recording equipment will be associated with end office or local tandem switching equipment and will record each originating and terminating access minute where answer supervision is received. The accumulated access minutes will be summed on a line by line basis, by line group or by end office, whichever type of account is used by the Telephone Company, for each customer and then rounded to the nearest minute.

- 3. <u>Carrier Common Line Access Service</u> (Cont'd)
 - 3.5.3 Percent Interstate Use (PIU)

When the customer reports interstate and intrastate use of in-service Switched Access Service, Carrier Common Line charges will be billed only to intrastate Switched Access Service access minutes based on the data reported by the customer as set forth in Section 2.3.11 of the referenced NECA Tariff preceding (Jurisdictional Reports), except where the Telephone Company is billing according to actual access minutes by jurisdiction.

3.5.4 The originating per minute charge (s) apply to all originating access minutes of use, less those originating access minutes of use associated with calls placed to 800 number.

4. <u>Reserved for Future Use</u>

5. Access Ordering

- 5.1 5.5 Regulations pertaining to the Access Ordering Service are contained in the following sections of the National Exchange Carrier Association (NECA) Federal Communications Commission (FCC) Tariff Number 1, effective May 5, 2012.
 - 5.1 General
 - 5.2 Ordering Requirements
 - 5.2.1 Switched Access Service
 - 5.2.2 Special Access
 - 5.2.3 Mixed Use Facilities- Switched and Special Access Miscellaneous Services
 - 5.2.4 Frame Relay Access Service
 - 5.3 Access Orders for Services Provided by More Than One Telephone Company
 - 5.4 Charges Associated with Access Ordering
 - 5.5 Minimum Periods and Cancellations

6. Switched Access Service

- 6.1 6.10 Regulations pertaining to the Switched Access Service are contained in the following sections of the National Exchange Carrier Association (NECA) Federal Communications Commission (FCC) Tariff Number 5, effective May 5, 2012. The Company no longer offers FGA or FGB. All references and provisions concerning FGA, FGB and WATS shall not apply for the purposes of this tariff.
 - 6.1 General
 - 6.2 Undertaking of the Telephone Company
 - 6.3 Obligations of the Customer
 - 6.4 Rate Regulations
 - 6.7 Description and Provision of Feature Group C (FGC)
 - 6.8 Description and Provision of Feature Group D (FGD)
 - 6.9 Interim Access
 - 6.10 Chargeable and Non-chargeable Optional Features
- 6.11 Additional Rate Regulations Non-Local Transport Rate Restructure (Non-LTR)

<u>6.11.1 Local Transport - Non-Local Transport Rate Restructure (Non-LTR)</u>

Local Transport – Non-Local Transport Restructure ("Non-LTR") Method Issuing carriers for this tariff offer intrastate Switched Access Local Transport under one of two methodologies. The first methodology is based on Local Transport Restructure ("LTR"). The second methodology is Non-Local Transport Restructure ("Non-LTR"). The following regulations are for Local Transport provided by issuing carriers on a Non-LTR basis. Issuing carriers offering Local Transport on a Non-LTR basis under this section have so indicated on the issuing carriers' rate design Rate Table that follows the Tariff References Section of the Table of Contents. The regulations for Local Transport offered by issuing carriers on a Non-LTR basis are at Section 6 Customers may not order Local Transport from an issuing carrier for originating or terminating traffic from this tariff on a Non-LTR basis under this section unless there is an indication on the issuing carriers' rate design Rate Table that follows the Tariff References Section of the Table of Contents, denoting that Local Transport is being offered on a Non-LTR basis by that issuing carrier.

The Local Transport rate category establishes the charges related to the transmission and tandem switching facilities between the customers designated premises and the end office switch(es) where the customer's traffic is switched to originate or terminate the customer's communications. The Local Transport charge is not distance sensitive.

Transmittal No. 1

6. <u>Switched Access Service (Cont.)</u>

6.11.1 Local Transport - Non-Local Transport Rate Restructure (Non-LTR) (Cont'd)

Local Transport is a two-way voice frequency transmission path composed of facilities determined by the Telephone Company. The two-way voice frequency transmission path permits the transport of calls in the originating direction (from the end user end office switch to the customer designated premises) and in the terminating direction (from the customer designated premised to the end office switch), but not simultaneously. The voice frequency transmission of voice and associated telephone signals within the frequency bandwidth of approximately 300 to 3000 Hz.

6.11.2 Local Transport Rate Restructure (LTR)

Issuing carriers for this tariff offer intrastate Switched Access Local Transport under one of two methodologies. The first methodology is based on Local Transport Restructure ("LTR"). The second methodology is Non-Local Transport Restructure ("Non-LTR"). The regulations above in 6.1-6.10 are for Local Transport provided by issuing carriers on a LTR basis. Issuing carriers offering Local Transport on a Non-LTR basis under this section have so indicated on the issuing carriers' rate design Rate Table that follows the Tariff References Section of the Table of Contents. The regulations for Local Transport offered by issuing carriers on a LTR basis are at Section 6 Customers may not order Local Transport from an issuing carrier for originating or terminating traffic from this tariff on a LTR basis under this section unless there is an indication on the issuing carriers' rate design Rate Table that follows the Tariff References Section of the Table of Contents, denoting that Local Transport is being offered on a LTR basis by that issuing carrier.

(A) Customers may are LRT local transport in accordance with the referenced NECA Tariff 5 Section references above.

(B) Transitional Rate

The FCC Order allows Issuing Carriers to implement a transitional per minute of use rate element to implement the transition from intrastate access rates to rates equal to interstate access rates and structure. The transitional rate per minute of use rates is not greater than the difference of the 50% of the difference of calculation of the revenue of the fiscal year end 9-30-2011 demand for intrastate terminating access calculated at intrastate access rates in effect as of 12-29-2011 and the revenue using the same demand calculated at interstate rates divided by the number of end office minutes. For companies that have a transitional rate this rate will be in effect from July 1, 2012 through June 30, 2013.

6. <u>Switched Access Service (Cont.)</u>

6.11.2 Local Transport Rate Restructure (LTR) (Cont'd)

Local Transport -Local Transport Restructure ("LTR") Method

(C) Transitional Rate

The FCC Order allows Issuing Carriers to implement a transitional per minute of use rate element to implement the transition from intrastate access rates to rates equal to interstate access rates and structure. The transitional rate per minute of use rates is not greater than the difference of the 50% of the difference of calculation of the revenue of the fiscal year end 9-30-2011 demand for intrastate terminating access calculated at intrastate access rates in effect as of 12-29-2011 and the revenue using the same demand calculated at interstate rates divided by the number of end office minutes. For companies that have a transitional rate this rate will be in effect from July 1, 2012 through June 30, 2013.

6.11.3 Identification and Rating of VoIP-PSTN Traffic

This section governs the identification of Toll VoIP-PSTN Traffic which the FCC in its Report and Order in WC Dockets Nos. 10-90, etc., F.C.C. Release No. 11-161 (November 18, 2011) (F.C.C. Order) has allowed in its to be tariffed in both federal and state access tariffs unless the parties have a negotiated agreement. 1 The Telephone Company recognizes that according to the FCC Order all VoIP-PSTN traffic is governed by section 251(b)(5) Framework including Toll PSTN VoIP Traffic which is included in this tariff.

For the purposes of this Tariff Toll VoIP-PSTN Traffic is defined as interexchange traffic exchanged between a Telephone Company end user and the customer in Time Division Multiplexing (TDM) format that originates and/or terminates in Internet Protocol (IP) format. Toll VoIP-PSTN traffic originated and/or terminates in IP format when it originates from and/or terminates to an end user customer of a service that requires IP-compatible customer premises equipment.

Transmittal No. 1

¹ Although the Company has taken the position that this tariff, by its own terms, already applies to VoIP-PSTN traffic, as defined herein, the Company has included this Section in the tariff out of an abundance of caution to prevent any claim that it does not so apply, and to implement the decision by the Federal Communications Commission in its Report and Order in WC Docket Nos. 10-90, etc., FCC Release No. 11-161 (Nov. 18, 2011) ("FCC Order") that VoIP-PSTN access traffic should be exchanged at interstate access rates (unless the parties have agreed otherwise). By its terms, the FCC Order is prospective only, and does not address preexisting law with regard to the applicability of intercarrier compensation or the enhanced service providers ("ESP") exemption to VoIP-PSTN Traffic.

6. <u>Switched Access Service</u> (Cont'd)

6.11.3 Identification and Rating of VoIP-PSTN Traffic (Cont'd)

The customer shall deliver all Toll VoIP-PSTN traffic on its facilities that deliver other voice access traffic. Toll VoIP-PSTN traffic shall not be delivered on local trunk groups.

Specifically, this section establishes the method of separating Toll VoIP-PSTN Traffic from the customer's traditional intrastate access traffic, so that Toll VoIP-PSTN Traffic can be billed in accordance with the F.C.C. Order. Toll VoIP-PSTN Traffic identified in accordance with this tariff section will be billed at rates equal to the Telephone Company's applicable tariffed interstate switched access rates as set forth in the National Exchange Carrier Association, Inc. Tariff F.C.C. No. 5 on February 1, 2012. If the F.C.C. Order is stayed or overturned, Toll VoIP-PSTN Traffic that is jurisdictionally intrastate will be billed at rates under this tariff. The addition of this Section 6.1.2 is to comply with the F.C.C. Order.

6.11.3.1Calculation and Application of Percent-VoIP- Usage Factors

- A. The Telephone Company will determine the number of intrastate Toll VoIP-PSTN Traffic minutes of use (MOU) to which interstate rates will be applied under B, preceding, by applying an originating Percent Toll VoIP-PSTN Usage (PVU) factor to the total intrastate access MOU originated by a Telephone Company end user and delivered to the customer and by applying a terminating PVU factor to the total intrastate access MOU terminated by a customer to the Telephone Company's end user.
- B. The customer will calculate and furnish to the Telephone Company an originating PVU factor representing the whole number percentage of the customer's total originating intrastate access MOU that the customer exchanges with the Telephone Company in the state that is received from the Telephone Company and that is terminated in IP format and that would be billed by the Telephone Company as intrastate access MOU at rates equal to interstate rates.

Transmittal No. 1

6. Switched Access Service (Cont.)

6.11.3 Identification and Rating of VoIP-PSTN Traffic (Cont'd)

6.11.3.1Calculation and Application of Percent-VoIP- Usage Factors (Cont'd)

- C. The customer will calculate and furnish to the Telephone Company a terminating PVU factor representing the whole number percentage of the customer's total terminating intrastate access MOU that the customer exchanges with the Telephone Company in the state that is sent to Telephone Company and which originated in IP format and that would be billed by the Telephone Company as intrastate access MOU at rates equal to interstate.
- D. The customer shall not modify their reported PIU factor to account for Toll VoIP-PSTN Traffic.
- E. Both the customer provided originating PVU and the terminating PVU shall be based on information such as the number of the customer's retail Toll VoIP subscriptions in the state (e.g. as reported on F.C.C. Form 477), traffic studies, actual call detail or other relevant and verifiable information which will be provided to the Telephone Company with the initial PVU submission and upon request for subsequent PVU submissions.
- F. The customer shall retain the call detail, work papers, and information used to develop the PVU factors for a minimum of one year.

- 6. Switched Access Service (Cont'd)
 - 6.11.3 Identification and Rating of VoIP-PSTN Traffic (Cont'd)
 - 6.11.3.1Calculation and Application of Percent-VoIP- Usage Factors (Cont'd)
 - G. If the Customer does not furnish the Telephone Company with a PVU factor according to this section, the Telephone Company will utilize a PVU equal to zero. At the time of this tariff filing, Telephone Company has a PVU of zero. If the Telephone Company offers VoIP at a future date, the tariff will be updated as appropriate.

6.11.3.2 Initial PVU Factor

Customers shall submit PVU factors to the Company. The initial PVU submission shall include the supporting documentation which allows the Company to verify the PVU factor. The Company will be permitted to assess tariff default rates equal to the intrastate access rates for originating intrastate toll VoIP traffic until June 30, 2014. Effective July 1, 2014, the Company will be permitted to tariff default rates equal to the interstate access rates for originating intrastate toll VoIP traffic. PVU factors that are submitted and verified shall be implemented according to the FCC USF order and subsequent clarifications and reconsiderations.

6.11.3.3 PVU Factor

The customer may update the PVU factors quarterly using the method set forth in 8.1.1.c, preceding. If the customer chooses to submit such updates, it shall forward to the Telephone Company, no later than 15 days after the first day of January, April, July and/or October of each year, revised PVU factors based on data for the prior three months, ending the last day of December, March, June and September, respectively. The revised PVU factors will serve as the basis for future billing and will be effective on the bill date of each such month and shall serve as the basis for subsequent monthly billing until superseded by new PVU factors. No prorating or back billing will be done based on the updated PVU factors.

6. <u>Switched Access Service (Cont.)</u>

6.11.3 Identification and Rating of VoIP-PSTN Traffic (Cont'd)

6.11.3.4 PVU Factor Verification

- A. Not more than twice in any year, the Telephone Company may request from the customer an overview of the process used to determine the PVU factors, the call detail records, description of the method for determining how the end user originates and terminated call in IP format, and other information used to determine the customer's PVU factors furnished to the Telephone Company in order to validate the PVU factors supplied. The customer shall comply, and shall reasonably supply the requested data and information within 15 days of the Telephone Company's request.
- B. The Telephone Company may dispute the Customer's PVU factor based upon:
 - A review of the requested data and information provided by the customer,
 - The Telephone Company's reasonable review of other market information, F.C.C. reports on VoIP lines, such as F.C.C. Form 477 or state level results based on the F.C.C. Local Competition Report or other relevant data.
 - A change in the reported PVU factor by more than five percentage points from the preceding quarter.
- C. If after review of the data and information, the customer and the Telephone Company established revised PVU factors, the Telephone Company will begin using those revised PVU factors with the next bill period.

6. <u>Switched Access Service (Cont.)</u>

6.11.3 Identification and Rating of VoIP-PSTN Traffic (Cont'd)

6.11.3.4 PVU Factor Verification (Cont'd)

- D. If the dispute is unresolved, the Telephone Company may initiate an audit. The Telephone Company shall limit audits of the customer's PVU factor to no more than twice per year. The customer may request that the audit be conducted by an independent auditor. In such cases the associated auditing expenses will be paid by the customer.
 - In the event that the customer fails to provide adequate records to enable the Telephone Company or an independent auditor to conduct an audit verifying the customer's PVU factors, the Telephone Company will bill the usage for all contested periods using the most recent undisputed accepted PVU factors reported by the customer. These PVU factors will remain in effect until the audit can be completed.
 - During the audit, the most recent undisputed PVU factors from the previous reporting period will be used by the Telephone Company.
 - The Telephone Company will adjust the customer's PVU factors based on the results of the audit and implement the revised PVU in the next billing period or quarterly report date, whichever is first. The revised PVU factors will apply for the next two quarters before new factors can be submitted by the customer.

6. <u>Switched Access Service (Cont.)</u>

6.11.3 Identification and Rating of VoIP-PSTN Traffic (Cont'd)

6.11.3.4 PVU Factor Verification (Cont'd)

- If the audit supports the customer's PVU factors, the usage for the contested periods will be adjusted to reflect the customer's audited PVU factors.
- E. The customer will calculate and furnish to the Telephone Company an originating PVU factor representing the whole number percentage of the customer's total originating intrastate access MOU that the customer exchanges with the Telephone Company in the state that is sent to Telephone Company and which terminated in IP format and that would be billed by the Telephone Company as intrastate access MOU charged at rates equal to interstate rates.
- F. The customer will calculate and furnish to the Telephone Company a terminating PVU factor representing the whole number percentage of the customer's total terminating intrastate access MOU that the customer exchanges with the Telephone Company in the state that is sent to Telephone Company and which originated in IP format and that would be billed by the Telephone Company as intrastate access MOU charged at rates equal to interstate rates.

6.11.3.5 Rate Regulation-VoIP-PSTN Traffic

Toll VoIP-PSTN Traffic identified in accordance with this tariff will be billed at rates equal to the Telephone Company's applicable tariffed interstate switched access rates as specified in NECA's Tariff #5 Section 18.2 and 18.5.1 as of February 1, 2012, which is on file with the Utah Public Service Commission.

Transmittal No. 1

7. <u>Special Access Service</u>

Regulations pertaining to the Special Access Services are contained in the following sections of the National Exchange Carrier Association (NECA) Federal Communications Commission (FCC) Tariff Number 5, effective May 5, 2012.

- 7.1 General
- 7.2 Rate Regulations
- 7.3 Surcharge for Special Access Service
- 7.6 Voice Grade Service

Section 7.6 of the NECA tariff is referenced for informational purposes. The Issuing carriers have grandfathered this service so no new service may be orders. Existing services will continue to be offered at the current rate paid by the customer. However customers are encouraged to migrate to newer services. The Issuing carriers reserve the right to discontinue offering voice grade services to existing customers upon notice.

7.9 High capacity Service

8. Reserved for Further Use

9. Reserved for Future Use

10. Reserved for Future Use

- 11. Special Facilities Routing of Access Services
- 11.1 Regulations pertaining to the Special Facilities Routing of Access Services are contained in the following sections of the National Exchange Carrier Association (NECA) Federal Communications Commission (FCC) Tariff Number 5, effective May 5, 2012.
 - 11.1 Description
 - 11.1.2 Avoidance
 - 11.1.3 Diversity and Avoidance Combined
 - 11.1.4 Cable-Only Facilities

Transmittal No. 1

- 12. <u>Specialized Service or Arrangements</u>
- Regulations pertaining to the Specialized Service or Arrangements are contained in the following sections of the National Exchange Carrier Association (NECA) Federal Communications Commission (FCC) Tariff Number 5, effective May 5, 2012.
 - 12.1 General

- 13. Additional Engineering, Additional Labor and Miscellaneous Services
- 13.1 13.3 Regulations pertaining to the Additional Engineering, Additional Labor and Miscellaneous Services are contained in the following sections of the National Exchange Carrier Association (NECA) Federal Communications Commission (FCC) Tariff Number 5, effective May 5, 2012.
 - 13.1 Additional Engineering
 - 13.2 Additional Labor
 - 13.3 Miscellaneous Services

Transmittal No. 1

14. Reserved for Future Use

- 15. Access Service Interfaces and Transmission Specifications
- 15.1 Regulations pertaining to the Access Service Interfaces and Transmissions Specifications Services are contained in the following sections of the National Exchange Carrier Association (NECA) Federal Communications Commission (FCC) Tariff Number 1, effective May 5, 2012.
 - 15.1 Switched Access Service

16. Public Packet Data Network

Regulations pertaining to the Public Packet Data Network are contained in the following sections of the National Exchange Carrier Association (NECA) Federal Communications Commission (FCC) Tariff Number 5, effective May 5, 2012.

- 16.3. Ethernet Transport Service
 - 16.3.1 General
 - 16.3.2 Service Description
 - 12.3.3 Obligations of the Customer
 - 16.3.4 Rate Regulations
 - 16.3.5 ETS Term Discount Plan