

## INDEX

Access Service.....	3	
Additional Engineering, Additional Labor & Miscellaneous Services.....	8	
Application of Tariff-Access Services.....	3	
Application of Tariff-Special Construction.....	9.1	
Carrier Common Line Access Service.....	4	(C)
Directory Assistance Service.....	8	
End User Access Service.....	7	
Exception to National Exchange Carrier Association Tariff F.C.C. No. 5.....	4	
Exception to National Exchange Carrier Association Tariff F.C.C. No. 3.....	9.1	
General Regulations – NECA Tariff F.C.C. No. 5.....	4	
Local Switching -- Originating.....	8.1	
Notice on Discontinuance of Service to an Interexchange Carrier (IXC).....	9	
Identification of Toll VOIP-PSTN Traffic .....	9	
Regulations – NECA Tariff F.C.C. No. 3.....	9.1	
Switched Access--Originating.....	8	

EXPLANATION OF SYMBOLS

- (C) -To signify changed regulation
- (D) -To signify discontinued rate or regulation
- (I) -To signify increase
- (N) -To signify new rate or regulation
- (R) -To signify reduction
- (T) -To signify a change in text but no change in rate or regulation
- (L) -To signify the relocation of material from one part of the tariff to another part

## 1. ACCESS SERVICE

### 1.1. Application of Tariff

The regulations, rates and charges applicable to the provision of Carrier Common Line, Switched Access, Toll VOIP-PSTN, and other miscellaneous services, hereinafter referred to collectively as service(s), provided by the Local Exchange Utility, hereinafter referred to as the Company, to Intrastate Customers, hereinafter referred to as IC's, are the same as those filed in National Exchange Carrier Association Tariff F.C.C. No.5 with amendments thereto and successive issues thereof with the exceptions listed herein. The Company is not an IC for purposes of this tariff, which does not apply to the Company's provision of such services to itself.

The provision of such service by the Company as set forth in National Exchange Carrier Association Tariff F.C.C. No.5, with such exceptions as listed in 1.2, following, is specifically intended to provide exchange network access to IC's for their own use or in furnishing their authorized intrastate services to End Users, and for operational purposes directly related to the furnishing of their authorized services. Operational purposes include testing and maintenance of circuits, demonstration and experimental services and spare services. Telephone Exchange Services required by the IC for its administrative use are furnished under other applicable tariffs of the Company. The Company will determine based on the IC's use of the facilities involved, whether the Access Rates and Charges as specified in National Exchange Carrier Association Tariff F.C.C. No.5, or Rates and Charges as specified in other tariffs of the Company apply.

1.1.1. Whenever reference is made in this Company's tariffs to other tariffs of the Company, the reference is to the tariffs in force as of the effective date of those tariffs, and to amendments thereto and successive issues thereof.

1.1.2 Whenever reference is made within the National Exchange Carrier Association Tariff F.C.C. No.5 to interstate services, unless context requires otherwise, interstate shall mean intrastate.

## 1. ACCESS SERVICE

### 1.2 Exceptions to National Exchange Carrier Association Tariff F.C.C. No.5

#### 1.2.1 General Regulations

- (A) This tariff shall have no application to any services which are not regulated in the state of Iowa
- (B) This tariff shall have no application to high volume access services traffic as defined in 199 IAC 22.1.
- (C) These rules shall have no application to End Users unless such End Users are providing the service for resale to others. The General Regulations contained in the Company's filed Tariff shall apply to End Users not providing resale of services.
- (D) The exceptions provided herein shall not be applicable to terminating Toll VOIP-PSTN Traffic.

#### 1.2.2 Carrier Common Line Access Service

Exceptions to Regulations, Rates and Charges, Section 3.8 and 17.1:

- (A) Premium access charges only apply.

1. ACCESS SERVICE (continued)

1.2 Exceptions to National Exchange Carrier Association Tariff F.C.C. No.5 (continued)

1.2.2 Carrier Common Line Access Service (continued)

(B) Switched Access

(1) A Carrier Common Line Charge shall be applied on a per minute of use basis or fraction thereof for both originating and terminating segments of the communication. Should usage measurement not be feasible, the Charge shall be applied on a flat rate basis. This charge shall be assessed for exchange access made by all interexchange telephone utilities, including resale carriers and private system access.

(2) Where the customer utilizes FGA Switched Access Service for calls between a Primary Exchange Carrier and a Secondary Exchange Carrier within the same Extended Area Service calling area or to terminate calls on a LATA-wide basis, and or Feature Group B Switched Access Service for calls between a Primary Exchange Carrier's access tandem and a subtending Secondary Exchange Carrier, the Secondary Exchange Carrier will bill the customer for Carrier Common Line Access Service in lieu of the Primary Exchange Carrier billing for this service, providing the Primary and Secondary Exchange Carriers do not have a revenue sharing arrangement where the Primary Exchange Carrier bills the total cost of access, which includes the Secondary Exchange Carrier's cost of access.

(C) When a customer utilizes Switched Access between a Primary Exchange Carrier and a Secondary Exchange Carrier, Carrier Common Line Charges will be billed by the Telephone Company that owns the end office switch Where end office specific usage data are available, such data will be used to determine the charges. Where end office specific usage data are not available, the following methods will be used to determine the applicable access minutes of use.

I. ACCESS SERVICE (continued)

1.2 Exceptions to National Exchange Carrier Association Tariff F.C.C. No.5 (continued)

1.2.2 Carrier Common Line Access Service (continued)

(D) For FGA in an Extended Area Service calling area the total originating and/or terminating usage will be the measured usage at the entry switch (i.e., dial tone office) or the assumed usage as set forth in 6.7.6 following. Originating and/or terminating usage will then be apportioned between the Primary and Secondary Exchange Carriers in the following manner:

(1) For originating and/or terminating usage, develop ratios of the total number of subscriber lines in each secondary exchange to the total number of subscriber lines in the Primary Exchange Carrier's Extended Area Service calling area served by the dial tone office. Then apply these ratios to the total number of originating access minutes to determine the billable access minutes for each primary and secondary exchange carrier exchange.

(2) In those instances where a Secondary Exchange Carrier's exchange is part of two or more Primary Exchange Carrier's Extended Area Service calling areas, the Secondary Exchange Carrier's subscriber line count described above must be apportioned between each Primary Exchange Carrier's Extended Area Service area. This apportionment will be based upon ratios of the subscriber line count of all exchanges other than the Secondary Exchange Carrier's in a Primary Exchange Carrier's Extended Area Service calling area, of which the Secondary Exchange Carrier's Exchange is a part divided by the subscriber line count of all exchanges other than the Secondary Exchange Carrier's in all Primary Exchange Carrier's Extended Area Service calling areas of which the Secondary Exchange Carrier's exchange is a part.

For purposes of administering this regulation, subscriber lines are defined as exchange service lines, Centrex lines and Centrex-type lines provided by the Telephone Company under its local and/or general exchange service tariff.

1. ACCESS SERVICE (continued)

1.2 Exceptions to National Exchange Carrier Association Tariff F.C.C. No.5 (continued)

1.2.2 Carrier Common Line Access Service (continued)

(E) For FGB in an access tandem arrangement, when more than one telephone company is involved the total originating and/or terminating usage will be the measured usage at the entry switch (i.e., access tandem) or the assumed usage. Originating and/or terminating usage will then be apportioned between the primary carrier exchange(s) and the secondary carrier exchanges(s) in the following manner:

(1) For originating/terminating usage, develop ratios of the total number of subscriber lines in each secondary exchange end office subtending the access tandem to the total number of subscriber lines in all secondary exchange end offices subtending the access tandem. Then apply these ratios to the total number of originating access minutes to determine the billable access minutes for each secondary exchange.

(2) For purposes of administering this regulation, subscriber lines are defined as exchange service lines, Centrex line and Centrex-type lines provided by the Telephone Companies under local and/or general exchange service tariffs.

The ratios used to calculate the access minutes as set forth preceding will be determined by the Telephone Company and provided to the customer upon their request within 15 days of the receipt of such request.

The per Originating Access Minute, Common Line rate does not apply to Originating toll free minutes.

(F) Rates

(1) Per Originating Access Minute, Common Line.....\$00.03

(2) Per Terminating Access Minute, Common Line.....\$00.00

(3) Flat Monthly Common Line Rate, per circuit.....\$25.00

1.2.3 End User Access Service

End User Access Service and End User Common Line rates are not applicable at this time.

1. ACCESS SERVICE (continued)

1.2 Exceptions to National Exchange Carrier Association Tariff F.C.C. No.5 (continued)

1.2.4 Originating Switched Access

Rates and charges for all feature groups will be the premium minute-of-use rates.  
Transitional rates do not apply.

1.2.5 Directory Assistance Service

- for End Users is specified in the General Exchange Services Tariff.
- for IC's will be handled on an Individual Case Basis.

1.2.6 Additional Engineering, Additional Labor and Miscellaneous Services

Exceptions to Additional Engineering, Additional Labor and Miscellaneous  
Services, Section 13:

(1) Section 13.1:

Presubscription of an End User's lines or trunks to an IC will be handled on  
an Individual Case Basis.



1. ACCESS SERVICE (continued)

1.2 Exceptions to National Exchange Carrier Association Tariff F.C.C. No.5 (continued)

1.2.7 Originating Local Switching

A. Exceptions to local switching, Section 17

1. Section 17.2.3

The rate for originating, non-toll free minutes, local switching is that rate contained in National Exchange Carrier Association Tariff F.C.C. No. 5 for rate band 8.

(C)

2. Section 17.2.4

The rate for originating, toll free minutes, local switching is that rate contained in National Exchange Carrier Association Tariff F.C.C. No. 5 based on each company's current rate band.

(C)

## 1. ACCESS SERVICE (continued)

### 1.3 Notice on Discontinuance of Service to an Interexchange Carrier (IXC)

In connection with the discontinuance of access service to an interexchange carrier under NECA Tariff #5 section 2.1.8(A), company shall provide the required 30 calendar day notice to the interexchange carrier of a pending disconnection of service so the interexchange carrier can notify its End User Customers and allow them to make other arrangements for such services. Company shall notify the Iowa Utilities Board using its Electronic Filing System on the day service is discontinued.

### 1.4 Identification of Toll VOIP-PSTN Traffic

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 Federal Communications Commission's (FCC) order in Connect America Fund, et al., WC Docket No. 10-90, et al., Report and Order and Further Notice of Proposed Rulemaking, FCC 11-161 (rel. Nov. 18, 2011), as it may hereafter be amended, clarified or otherwise changed or abrogated by the FCC or a court or a regulatory body of competent jurisdiction (the "FCC Order"). In accordance with the FCC Order toll VoIP-PSTN Traffic identified in accordance with the following tariff sections will be billed at rates equal to the Telephone Company's applicable tariffed interstate switched access rates. In the event the FCC Order's requirement that intrastate Toll VoIP-PSTN traffic be billed at interstate rates is reversed by a final order of the FCC or a court of competent jurisdiction, the Telephone Company reserves the right to revise its billings to the customer at intrastate access rates back to January 1, 2012, for terminating access and July 1, 2014, for originating access.

#### (A) Calculation and Application of Percent-VoIP-Usage Factor

The Telephone Company will determine the number of Relevant originating and terminating VoIP-PSTN Traffic minutes of use ("MOU") to which interstate rates will be applied by applying a Percent VoIP Usage ("PVU") factor to the originating and terminating intrastate access MOU exchanged between The Telephone Company end user and the customer. A terminating PVU factor will not be necessary as long as the Telephone Company's intrastate terminating local switched access rates are at parity with its interstate terminating switched access rates. When required, originating and terminating PVUs will be derived and applied as follows:

- (1) The customer will calculate and furnish to the Telephone Company originating and terminating PVU factors, representing the percentage of the total intrastate and interstate originating or terminating access MOU that the customer exchanges with the Telephone Company in the State, that (a) is sent to the Telephone Company and that originated in IP format; or (b) is received from the Telephone Company and terminated in IP format. Originating and terminating PVU factors shall be based on information such as traffic studies, actual call detail, or other relevant and verifiable information.
- (2) The customer will submit with the factor an overview of the process used to determine the PVU factor and the calculations used to determine the PVU factor. The customer shall retain the call detail, work papers, and information used to develop the PVU factors for a minimum of one year from the date of first use of the factor.
- (3) The Telephone Company will apply the PVU factor to the total intrastate originating or terminating access MOU (as applicable) exchanged with the customer to determine the number of Relevant originating or terminating VoIP-PSTN Traffic MOUs.
- (4) If the customer does not furnish the Telephone Company with a valid originating or terminating PVU pursuant to the preceding paragraph 1, the Telephone Company will utilize a PVU equal to zero.

#### (B) Initial PVU Factor

- (1) If the terminating PVU factor is not available and/or cannot be implemented in the Telephone Company's billing systems by December 29, 2011 once the factor is available and can be implemented the Telephone Company will adjust the customer's bills to reflect the terminating PVU retroactively to December 29, 2011. This retroactive adjustment will be made to December 29, 2011, provided that the customer provides the factor to the Telephone Company no later than April 15, 2012; otherwise, it will set the initial PVU equal to zero, as specified in subsection (A)(4), above.

#### 1.4 Identification of Toll VOIP-PSTN Traffic (Cont'd)

##### (B) Initial PVU Factor (Cont'd)

- (2) If the originating PVU factor is not available and/or cannot be implemented in the Telephone Company's billing systems by July 1, 2014, once the factor is available and can be implemented the Telephone Company will adjust the customer's bills to reflect the PVU retroactively to July 1, 2014. This retroactive adjustment will be made to July 1, 2014, provided that the customer provides the factor to the Telephone Company no later than August 15, 2014; otherwise, it will set the initial PVU equal to zero, as specified in subsection (A)(4), above.

##### (C) PVU Factor Updates

The customer may update the originating or terminating PVU factor quarterly using the method set forth in subsection (A)(1) and (2), above. If the customer chooses to submit such updates, it shall provide to the Telephone Company, no later than 15 days after the first day of January, April, July and/or October of each year, a revised PVU factor based on data for the prior three months, ending the last day of December, March, June and September, respectively. The revised originating or terminating PVU factor will apply prospectively and serve as the basis for billing until superseded by a new originating or terminating PVU.

##### (D) PVU Factor Verification

Not more than four times in any year, the Telephone Company may ask the customer to verify the PVU factors furnished to the Telephone Company. The customer shall comply, and shall reasonably provide the records and other information used to determine the PVU factors.

The Company may dispute the Customer's PVU factors based upon (a) a review of the data and information provided by the customer; (b) the Company's reasonable review of other market information, including state level results based on the F.C.C. Local Competition Reports or other relevant data; or (c) a change in the reported PVU factor by more than five percentage points from the preceding quarter.

Any changes in a PVU factor determined after a verification review shall relate back to the date upon which the PVU factor subject to verification was first applied and the customer bills will be adjusted retroactively to reflect the changed PVU.

- (E) Any disputes unresolved by the Telephone Company and the customer may be subject to a complaint before the Board.

## 2. SPECIAL CONSTRUCTION

### 2.1 Application of Tariff

This tariff contains regulations, rates, charges and liabilities applicable for the special construction of facilities provided by the Local Exchange Utility, hereinafter referred to as the Company, to Intrastate Customers, hereinafter referred to as I C' s, are the same as those filed in Exchange Carrier Association Tariff F.C.C. No.3 with the exceptions listed herein.

2.1.1 Whenever reference is made within the Exchange Carrier Association Tariff F.C.C. No.3 to interstate services, unless context requires otherwise, interstate shall mean intrastate.

### 2.2. Exceptions to Exchange Carrier Association Tariff F.C.C. No.3

#### 2.2.1 Regulations

Exceptions to filing of charges 2.1

- (A) Rates, charges and liabilities for special construction will be handled on an Individual Case Basis. Sections 3, 4, and 5 are not applicable.

CANCELING FIRST REVISED 11  
CANCELING FIRST REVISED 12  
CANCELING FIRST REVISED 13  
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