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March 12, 2014

Secretary of the Commission
Missouri Public Service Commission
200 Madison Street, Suite 100
Jefferson City, Missouri 65102-0360

**RE: Stoutland Telephone Company,
Replacement Tariff Sheets: JI-2014-0323**

Dear Secretary:

Included in this submission are the following replacement tariff pages for Stoutland Telephone Company's recently submitted tariffs for the Originating Toll VoIP-PSTN Traffic:

Section 11	First Revised Sheet 6
Section 11	Original Sheet 6.1
Section 11	First Revised Sheets 7 through 10

The purpose of this filing is to replace the tariff sheets originally submitted on February 13, 2014. Header changes were requested by staff.

If you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kris A. Groth", with a long horizontal flourish extending to the right.

Kris A. Groth
Senior Tariff Administrator
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608.664.4186

Enclosures

GENERAL EXCHANGE TARIFF

P.S.C. MO. NO. 4
STOUTLAND TELEPHONE COMPANY
d/b/a TDS Telecom
Missouri

Section 11

First Revised Sheet 6
Cancels Original Sheet 6

ACCESS SERVICE

EXCEPTIONS (continued):

2. Section 2.3.11 - Identification and Rating of Intrastate Toll VoIP – PSTN Traffic. The Company's Identification and Rating of Intrastate Toll VoIP – PSTN Traffic for Switched Access Services are as follows:

A. Identification and Rating of Intrastate Toll VoIP – PSTN Traffic

(1) Scope

VoIP-PSTN Traffic is defined as traffic exchanged between the Telephone Company end user and the Customer in time division multiplexing ("TDM") format that originates and/or terminates in Internet protocol ("IP") format. This section governs the identification of Toll VoIP-PSTN Traffic that is required to be compensated at interstate access rates (unless the parties have agreed otherwise) as mandated by the Federal Communications Commission in its Report and Order in WC Docket Nos. 10-90, etc., FCC Release No. 11-161 on November 18, 2011 ("FCC Order") and the FCC's Second Order of Reconsideration (12-47) released April 25, 2012. Specifically, this section establishes the method of separating Toll VoIP-PSTN Traffic from the Customer's traditional intrastate access traffic, so that such traffic can be billed in accordance with the FCC Order.

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(T)

(2) Rating of Toll VoIP-PSTN Traffic

The 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 specified under "Rates and Charges" in this section.

(3) Calculation and Application of Percent-VoIP-Usage Factor

(a) The Telephone Company will determine the number of terminating intrastate Toll VoIP-PSTN Traffic minutes of use (MOU) to which interstate rates will be applied under (2), preceding, 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 Telephone Company will determine the portion of dedicated facilities to which interstate rates will be applied under (2), preceding, by applying a PVU factor for dedicated switched access facilities to the dedicated facilities between the Telephone Company and the Customer.

(c) The Telephone Company will determine the number of originating intrastate Toll VoIP-PSTN Traffic minutes of use (MOU) to which interstate rates will be applied under (2), preceding, by applying an originating Percent VoIP Usage (PVU) factor to the total intrastate access MOU originated by a Telephone Company end user and delivered to the customer.

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(M)

(M) Material now shown on Sheet 6.1 of this section.

ISSUED: February 13, 2014

EFFECTIVE: March 15, 2014

BY: Joel Dohmeier, Vice-President

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Section 11

Original Sheet 6.1

ACCESS SERVICE

EXCEPTIONS (continued):

2. Section 2.3.11 - Identification and Rating of Intrastate Toll VoIP – PSTN Traffic. The Company's Identification and Rating of Intrastate Toll VoIP – PSTN Traffic for Switched Access Services are as follows:

A. Identification and Rating of Intrastate Toll VoIP – PSTN Traffic

(3) Calculation and Application of Percent-VoIP-Usage Factor (Cont'd)

- (d) The Customer will calculate and furnish to the Telephone Company a terminating PVUC factor (along with the supporting documentation as specified in (C)(3)(g) below) representing the whole number percentage of the Customer's total terminating intrastate access MOU that the Customer sent to Telephone Company and which originated in IP format and that would be billed by the Telephone Company as intrastate terminating access MOU. (M¹) (T)
- (e) If applicable, the Telephone Company will calculate and periodically update a terminating PVUT factor representing the percentage (as a whole number) of total intrastate terminating access MOU that the Company receives from the Customer that terminates in IP format at the end user's premises. (M²) (T)
- (f) The customer will calculate and furnish to the Telephone Company an originating PVUC factor (along with the supporting documentation as specified in (C)(3)(h) below) representing the whole number percentage of the customer's total originating intrastate access MOU that the customer receives from the Telephone Company and that is terminated in IP format and that would be billed by the Telephone Company as intrastate originating access MOU. (N)
- (g) If applicable, the Telephone Company will calculate and periodically update an originating PVUT factor representing the percentage (as a whole number) of total originating access MOU that the telephone company originated in IP format at the end user's premises, and that is sent to the customer. (N)

(M¹) Material previously shown on Sheet 6 of this section.

(M²) Material previously shown on Sheet 7 of this section.

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Section 11

First Revised Sheet 7
Cancels Original Sheet 7

ACCESS SERVICE

EXCEPTIONS (continued):

2. Section 2.3.11 - Identification and Rating of Intrastate Toll VoIP – PSTN Traffic (continued)

A. Identification and Rating of Intrastate Toll VoIP – PSTN Traffic (continued)

(3) Calculation and Application of Percent-VoIP-Usage Factor (Cont.)

(h) The Telephone Company will develop a total originating and a total terminating Percent VoIP Usage ("PVU") factor combining the Customer's applicable originating or terminating PVUC factor with the Company's applicable originating or terminating PVUT factor. (M) (T)

1. The PVU calculation below is applied when the Company does not bill based on actual call detail records for the Company's intrastate IP traffic at interstate rates.

PVU = PVUC + [PVUT x (1-PVUC)] applied to the Company's end user's total intrastate originating or terminating MOU. (T)

Example (applicable to terminating MOU): The Customer reported that their PVUC as 40%. The Company's PVUT is 10%. This results in the following: PVU = 40% plus (10% times (1-40%)) = 46% This means that 46% of the Intrastate terminating MOU exchanged between the Customer and the Company's end users will be rated at Interstate rates. (T)

2. The PVU calculation below is applied when the Company bills are based on the actual call detail records for the Company's intrastate IP traffic at interstate rates.

The formula for usage will be as follows: PVU = PVUC x (1-PVUT) applied to the Company's TDM end user's total intrastate originating or terminating MOU. (T)

Example (applicable to terminating MOU): The Company has identified that there was 10,500 intrastate terminating MOU that were identified and exchanged between the Customer and the Company's IP end users. The Customer reported that their PVUC as 40%. The Company's PVUT is 10%. This results in the following: PVU = 40% times (1-10%) = 36% This means that 36% of the Intrastate terminating MOU exchanged between the Customer and the Company's TDM end users will be rated at interstate rates and the intrastate 10,500 MOU will also be rated at interstate rates. (T)

(M) Material now shown on Sheet 6.1 of this section.

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Section 11

First Revised Sheet 8
Cancels Original Sheet 8

ACCESS SERVICE

EXCEPTIONS (continued):

2. Section 2.3.11 - Identification and Rating of Intrastate Toll VoIP – PSTN Traffic (continued)

A. Identification and Rating of Intrastate Toll VoIP – PSTN Traffic (continued)

(3) Calculation and Application of Percent-VoIP-Usage Factor (Cont.)

- (i) The Customer shall not modify their reported PIU factors to account for VoIP - PSTN Traffic. (T)
- (j) The Customer provided terminating and originating PVUC factors shall be based on information such as the number of the customer's retail 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. (T)
- (k) The Customer shall retain the call detail, work papers, and information used to develop the PVUC factors for a minimum of two years. (T)
- (l) If the Customer does not furnish the Telephone Company with the above PVUC factors, the Telephone Company will utilize a PVU factor equal to the Telephone Company supplied PVUT. (T)

(4) Initial PVU Factor

- (a) If the Customer provides the terminating PVUC factor to the Telephone Company by April 15, 2012, the Telephone Company will retroactively adjust the Customer's bills to reflect the PVUC factor as of December 29, 2011. If the Customer does not provide PVUC factor by April 15, 2012, the Telephone Company will set the calculated PVU factor equal to the Telephone Company supplied PVUT.
- (b) If the terminating PVU factor cannot be implemented in the Telephone Company's billing system by December 29, 2011, once the factor can be implemented, the Telephone Company will adjust the Customer's bills retroactively to reflect the calculated terminating PVU factor that includes the terminating PVUC factor provided by the customer to the Telephone Company prior to April 15, 2012. (T)
- (c) The Telephone Company may choose to provide credits based on the calculated terminating PVU factor on a Quarterly basis until such time as billing system modifications can be implemented. (T)
- (d) The initial originating PVUC factor must be submitted to the Telephone Company by April 15, 2014. If the Customer does not provide the originating PVUC factor by that date, the Telephone Company will set the calculated originating PVU factor equal to the Telephone Company supplied originating PVUT. (N)

ISSUED: February 13, 2014

EFFECTIVE: March 15, 2014

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Section 11

First Revised Sheet 9
Cancels Original Sheet 9

ACCESS SERVICE

EXCEPTIONS (continued):

2. Section 2.3.11 - Identification and Rating of Intrastate Toll VoIP – PSTN Traffic (continued)

A. Identification and Rating of Intrastate Toll VoIP – PSTN Traffic (continued)

(5) PVU Factor Updates – Originating¹ (T)

The Customer may update the PVUC factor quarterly using the method set forth in subsection (3)(c), preceding. Any updated PVUC factor shall be forwarded to the Telephone Company no later than 15 days after the first day of January, April, July and/or October of each year. The revised PVUC factor shall be based on data for the prior three months, ending the last day of December, March, June and September, respectively. The revised calculated PVU factor 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 a new PVU factor. No prorating or back billing will be done based on the updated PVU factor.

(6) PVUC Factor Verification – Originating² (T)

(a) Not more than four times in any year, the Telephone Company may request from the Customer an overview of the process used to determine the PVUC factor, the call detail records, description of the method for determining how the end user originates calls in IP format, and other information used to determine the Customer's PVUC factor-furnished to the Telephone Company in order to validate the PVUC factor 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 a Customer's PVUC factor in writing 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 a reported PVUC factor by more than five percentage points from the preceding submitted factor.

¹ The terminating PVU factor is no longer being accepted due to intrastate terminating switched access rate parity with interstate rates beginning July 2, 2013.

² PVU Factor Verification is no longer applicable due to intrastate terminating switched access rate parity with interstate rates beginning July 2, 2013.

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(N)
(N)

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Section 11

First Revised Sheet 10
Cancels Original Sheet 10

ACCESS SERVICE

EXCEPTIONS (continued):

2. Section 2.3.11 - Identification and Rating of Intrastate Toll VoIP – PSTN Traffic (continued)

A. Identification and Rating of Intrastate Toll VoIP – PSTN Traffic (continued)

(6) PVUC Factor Verification – Originating¹ (Continued) (T)

(c) If after review of the data and information, the Customer and the Telephone Company establish a revised PVU factor, the Telephone Company may apply the revised PVU factor retroactively to the beginning of the quarter.

(d) If the dispute is unresolved, the Telephone Company may initiate an audit. The Telephone Company shall limit audits of the Customer's PVUC 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. The Customer shall respond to the audit request within 15 days of the request.

- 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 PVUC factor, the Telephone Company will bill the usage for all contested periods using the most recent undisputed PVUC factor reported by the Customer to be used in the calculated PVU factor. The calculated PVU factor will remain in effect until the audit can be completed.

- The Telephone Company will adjust the Customer's PVUC factor based on the results of the audit and implement the newly calculated PVU factor in the next billing period or quarterly report date, whichever is first. The newly calculated PVU factor will apply for the next two quarters before new PVUC factor can be submitted by the Customer.

- If the audit supports the Customer's PVUC factor, the usage for the contested periods will be retroactively adjusted to reflect the Customer's audited PVUC factor in the calculation of the PVU factor.

¹ PVU Factor Verification is no longer applicable due to intrastate terminating switched access rate parity with interstate rates beginning July 2, 2013.

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