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August 4, 2011

**DELIVERED VIA FEDERAL EXPRESS**

**Mr. David Foster**

Chief, Telecommunications  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-0505

**RE: West Tennessee Telephone Company, Inc.  
Docket 11-00107**

Dear Mr. Foster:

I have enclosed revised tariff sheets on behalf of West Tennessee Telephone Company, Inc. These tariff pages reflect a revision to the Ad Valorem Tax Equity Credit.

The following revised tariff pages are enclosed:

Section 3	15 <sup>th</sup> Revised Page 2
Section 7	11 <sup>th</sup> Revised Page 19
Section 11	10 <sup>th</sup> Revised Page 65

I have also enclosed worksheets showing the development of the new rates and the new price adjustment pursuant to 67-6-222.

Please accept this filing with a proposed effective date of October 1, 2011. I appreciate your bringing this to the attention of the Tennessee Regulatory Authority.



If you should have questions, please do not hesitate to contact me at 601-354-9070.

Sincerely,

A handwritten signature in black ink, appearing to read "Lisa Wigington", is written over the typed name and title.

Lisa Wigington  
Director of Operations  
and Revenue Assurance

Enclosures (13)

cc: West Tennessee Telephone Company, Inc.  
Consumer Advocate Division

# GENERAL SERVICES TARIFF

West Tennessee Telephone Company, Inc.

James Garner  
Vice President  
Issued: 8/12/11

TRA Tariff 1  
SECTION 3  
15<sup>th</sup> Revised Page 2  
Cancels 14<sup>th</sup> Revised Page 2  
Effective: 10/01/11

## 3. BASIC LOCAL EXCHANGE SERVICE

### 3.1. Monthly Exchange Rates

The rates specified herein entitle the subscriber to an unlimited number of messages to all stations bearing the designation of central offices within the serving exchange and additional exchanges as shown in Section 3.2., Local Calling Areas, of this tariff.

#### Exchanges of Atwood, Bradford, Rutherford & Trezevant

Business	Monthly Rate**	Price Adjustment Pursuant to 67-6-222*	Monthly Rate of Basic Business Telephone Service	
1-party Access Line	\$ 5.46	.59 (D)	4.87 (D)	(T)
Key System lines	7.66	.59 (D)	7.07 (D)	(T)
PBX Trunks	12.66	.59 (D)	12.07 (D)	(T)
<b>Residence</b>				
1-party access line	\$ 1.11		1.11	

\* The Ad Valorem Tax Equity Credit per Section 67-6-222 of the Tennessee Code Annotated applies to Business Customers only. The Ad Valorem Tax Equity Credit amount will be in effect through September 30, 2012. This reflects a true up of the rate adjustment to reflect the Company's actual level of property tax saving as a result of Section 67-6-222. (T)

## GENERAL SERVICES TARIFF

West Tennessee Telephone Company, Inc.

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TRA Tariff 1  
SECTION 7  
11<sup>th</sup> Revised Page 19  
Cancels 10<sup>th</sup> Revised Page 19  
Effective: 10/01/11

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### 7. COIN TELEPHONE SERVICE

#### 7.4. PAYPHONE ACCESS LINES (Continued)

##### C. RULES AND REGULATIONS (Continued)

10. The Company reserves the right to disconnect service when the customer does not comply with the FCC and state rules and regulations related to payphone access lines and equipment.
11. The Multiline Business Subscriber Line Charge, as found in the interstate access services tariff, is applicable to all payphone access lines.

##### D. RATES AND CHARGES

	Monthly Rate	Nonrecurring Charge	
1. Payphone Access Line <sup>1</sup>	\$ 10.69		
Price Adjustment			
Pursuant to 67-6-222 *	.59		(D)
Adjusted Payphone Access Line	\$ 10.10		(D)
2. Coin Supervision	2.21		
3. Originating Line Screening (OLS)	--	\$7.95	

\* The Ad Valorem Tax Equity Credit per Section 67-6-222 of the Tennessee Code Annotated applies to Business Customers only. The Ad Valorem Tax Equity Credit amount will be in effect through September 30, 2012. This reflects a true up of the rate adjustment to reflect the Company's actual level of property tax saving as a result of Section 67-6-222. (T)

**Note 1:** Installation, moves and change charges will be those applicable to business service.

(D)

# GENERAL SERVICES TARIFF

West Tennessee Telephone Company, Inc.

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TRA Tariff 1  
SECTION 11  
11<sup>th</sup> Revised Page 65  
Cancels 10<sup>th</sup> Revised Page 65  
Effective: 10/01/11

## 11. MISCELLANEOUS SERVICE ARRANGEMENTS

### 11.13. INTEGRATED SERVICES DIGITAL NETWORK (ISDN) (Continued)

#### 1. Business Service (IBS) (Continued)

##### E. Rates and Charges

##### 1) Interface

##### a) Basic Rate DSL Access Arrangement/Business Service

	Installation Charge	Month to Month	Rate Stability Monthly Rate 24 - 59 Mos. Plan	60 - 120 Mos. Plan	
- ISDN Access/ISDN with High Speed Packet Access	\$58.50	\$55.00	\$55.00	\$55.00	
Price Adjustment Pursuant to 67-6-222**		.59	.59	.59	(D)
Adjusted ISDN Access		54.41	54.41	54.41	(D)

##### b) Channels Activated

- B Channel (Maximum of 2) <sup>1</sup>					
- Circuit Switched Voice/Data, each					
- Flat Rate	\$24.00*	\$16.25	\$13.25	\$11.25	
- Permanent High Speed Packet, each	\$24.00*	\$120.00	\$110.00	\$100.00	
- D Channel (Maximum of 1)					
- Low Speed Packet as a single service					
- one only	\$24.00*	\$ 13.50	\$ 12.50	\$ 12.00	
- Low Speed Packet with a B channel service, each	\$24.00*	\$ 13.50	\$ 12.50	\$ 12.00	

\* Does not apply at initial installation of ISDN Service. Applicable only for subsequent changes.

\*\* The Ad Valorem Tax Equity Credit per Section 67-6-222 of the Tennessee Code Annotated applies to Business Customers only. The Ad Valorem Tax Equity Credit amount will be in effect through September 30, 2012. This reflects a true up of the rate adjustment to reflect the Company's actual level of property tax saving as a result of Section 67-6-222. (T)

**Note 1:** On-Demand High Speed Packet B channel requires both Circuit Switched Voice/Data and On-Demand High Speed Packet to indicate one activation.

TEC Tennessee Telephone Companies  
Revised True Up of Business Rates for Tennessee Ad Valorem Tax Equity Payments Received  
For October 1, 2011

West Tennessee

1 10th Price Adjustment Amount - (per Pass Thru W/S Ln 4)	3,580.11
2 9th Price Adjustment Amount - (per Pass Thru W/S Ln 5)	<u>312.01</u>
3 True-up amount (Ln 1 - Ln 2)	3,268.09
4 Monthly Revenue amount for rate adjustment (Ln 3 / 12)	<u>272.34</u>
5 June 2011 Business Customers	<u>459</u>
6 10/1/2011 Decrease (Increase) of Business Rates per Month (Ln 4 / Ln 5)	<u>0.59</u>

June 2011 Business Customers

Bus-1 Pty Access Line - BRA	357
Key Access Line - BRA	76
PBX Access Trunk - BRA	20
Payphone Access Line - BRA	0
Payphone Access Line - Company E	0
ISDN/BRI 2B+D Bus	0
Trunk ISP	6
<b>Total Business Customers</b>	<b>459</b>

Old Rates

Bus-1 Pty Access Line - BRA	5.46
Key Access Line - BRA	7.66
PBX Access Trunk - BRA	12.66
Payphone Access Line - BRA	10.69
Payphone Access Line - Company E	10.69
ISDN/BRI 2B+D Bus	55.00
Trunk ISP	5.46

New Rates

Bus-1 Pty Access Line - BRA	4.87
Key Access Line - BRA	7.07
PBX Access Trunk - BRA	12.07
Payphone Access Line - BRA	10.10
Payphone Access Line - Company E	10.10
ISDN/BRI 2B+D Bus	54.41
Trunk ISP	4.87

<b>New Price Adjustment Pursuant to 67-6-222</b>	<b>0.59</b>
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Summary of 2010 Accounting entries on books to accrue ad valorem tax equity refund payment

119020-0085 Other A/R From Non Affil Co	9,547
724001-0085 Operating Taxes-Property Ad Valorem Credits	(9,547)

**TEC Tennessee Telephone Companies**  
**Revised Property Tax Calculation - Net Pass Through Amount**  
**10th Price Adjustment Effective October 1, 2011**

**West  
Tennessee**

<b>1. Total Equity Payment Received June/July 2011</b>	<b>11,530.81</b>
<b>2. Jurisdictional Separations Impact (Part 36/69). Ln 1 * Separations factor</b>	<b>2,882.70</b>
<b>3. Impact to USF support, if applicable (include supporting calculations)</b>	<b><u>5,068.00</u></b>
<b>Net Tax Savings to Company to be flowed through to business customers. (Line 1 less lines 2 and 3)</b>	<b>3,580.11</b>
<b>5. Total Excess Flow per Worksheet</b>	<b><u>312.01</u></b>

**Difference (Line 4 less Line 5)** If Line 4 is greater than Line 5, then the difference represents the additional amount that existing rates need to be reduced. If Line 5 is greater than Line 4, then the difference represents the amount by which existing rates may be increased.

**3,268.09**

**USF Impact Schedule**

USF Yearly Payment from USF Algorithm W/O Tax Equity Payment Received June/July 2011	<b>32,703.00</b>
USF Yearly Payment from USF Algorithm With Tax Equity Payment Received June/July 2011	<b><u>37,771.00</u></b>
Impact to USF support	<b><u>5,068.00</u></b>

**TEC Tennessee Telephone Companies**  
**Property Tax Reduction Excess Flow Worksheet**  
For October 1, 2011

WTC

Equity Payment Received 02-03	30,548
Jurisdictional Separations	0
<b>Net</b>	<b>30,548</b>

Equity Payment Received 04	24,711
Jurisdictional Separations	0
High Cost	0
<b>Net</b>	<b>24,711</b>

Equity Payment Received 05	21,909
Jurisdictional Separations	(2,739)
High Cost	(9,562)
<b>Net</b>	<b>9,608</b>

Equity Payment Received 06	24,496
Jurisdictional Separations	(3,062)
High Cost	(12,650)
<b>Net</b>	<b>8,784</b>

Equity Payment Received 07	18,957
Jurisdictional Separations	(2,370)
High Cost	(9,947)
<b>Net</b>	<b>6,640</b>

Equity Payment Received 08	17,850
Jurisdictional Separations	(2,231)
High Cost	(9,285)
<b>Net</b>	<b>6,334</b>

Equity Payment Received 09	30,502
Jurisdictional Separations	(3,813)
High Cost	(13,805)
<b>Net</b>	<b>13,084</b>

Equity Payment Received 10	12,465
Jurisdictional Separations	(3,116)
High Cost	(5,478)
<b>Net</b>	<b>3,871</b>

Equity Payment Received 11	11,531
Jurisdictional Separations	(2,883)
High Cost	(5,068)
<b>Net</b>	<b>3,580</b>

<b>Total Net to Flow</b>	<b>107,160</b>
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<b>Total Flowed</b>	<b>107,472</b>
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<b>Excess Flow</b>	<b>(312)</b>
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Monthly Increase		(26)
Units	735 459	(0.06)

<b>Monthly Increase</b>	<b>(0.06)</b>
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Property Tax Rate Reductions

02-03 Rate Decrease		2.88
21 Months		60.48
X units	995 852	51,529

03-04 Rate Decrease		0.21
12 Months		2.52
X units	914 808	2,036

04-05 Rate Decrease		0.25
12 Months		3
X units	955 641	1,923

05-06 Rate Decrease		3.96
12 Months		47.52
X units	945 623	29,605

06-07 Rate Decrease		-0.36
12 Months		-4.32
X units	915 623	(2,691)

07-08 Rate Decrease		0.66
12 Months		7.92
X units	891 597	4,728

08-09 Rate Decrease		0.66
X 12		7.92
X Units	876 543	4,301

09-10 Rate Decrease		2.87
X 12		34.44
X Units	854 509	17,530

10-11 Rate Decrease		(0.24)
X 12		-2.88
X Units	825 517	(1,489)

<b>Total Reductions</b>	<b>107,472</b>
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