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April 27, 2012

RECEIVED

APR 30 2012

PUBLIC SERVICE COMMISSION

VIA OVERNIGHT MAIL

Ms. Deborah L. Kuhn
Assistant General Counsel for Verizon
205 North Michigan Avenue, Seventh Floor
Chicago, Illinois 60601

**RE: United Telephone Mutual Aid Corporation-Revisions to Access Services
Tariff--To be filed April 30, 2012-North Dakota Public Service Commission**

Dear Ms. Kuhn:

This letter is intended to resolve for United Telephone Mutual Aid Corporation, (United Telephone) all outstanding issues that Verizon has raised with respect to the filing made by BEK Communications, Cooperative, (BEK) that was filed with the North Dakota Public Service Commission (NDPSC) on March 5, 2012, by John Staurulakis, Inc. on behalf of BEK. In light of the fact that the VoIP/PSTN tariff revisions filed by United Telephone on April 30, 2012, are identical to the VoIP/PSTN tariff revisions filed by BEK in early March, this letter is appropriate and intended to resolve the same issues.

In regards to Verizon's first issue regarding the language contained in Section 2.1.1.G of the proposed BEK tariff revisions, which corresponds with Section 7.1.1.G of the proposed United Telephone tariff revision, United Telephone indicates that at the appropriate time in the future, it will file tariff revisions with the NDPSC outlining how their PVU factor will be determined, once it becomes necessary for United Telephone to compute a PVU factor due to the introduction of VoIP/PSTN traffic on United Telephone's network. This future filing will remove all uncertainty regarding how United Telephone's PVU factor will be determined.

In regards to Verizon's second issue regarding the effective date of the implementation of interstate access rates as the basis for pricing traffic designated as VoIP/PSTN traffic by Verizon, United Telephone agrees to begin assessing interstate access rates for such designated VoIP/PSTN traffic as of January 1, 2012.

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Copy of letter to Verizon re outstanding issues

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United Telephone Mutual Aid Corporation

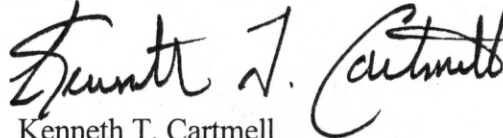
Ms. Deborah Kuhn

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This letter indicates that United Telephone has agreed to adopt the approach crafted by Verizon and BEK in order to terminate the "informal complaint" first raised by Verizon in your letter to Mr. Patrick Fahn, Director, Compliance and Competitive Markets, North Dakota Public Service Commission dated March 13, 2012. It is United Telephone's understanding that this clarification addresses and resolves Verizon's concerns with the referenced BEK filing, and by extension the United Telephone filing.

Please review this information at your earliest convenience and let me know if this letter conforms to our discussions. As we discussed, I would appreciate it if you would respond to this letter in writing, indicating that this letter does in fact resolve any issues Verizon may have had with respect to United Telephone and the referenced filing. Should you have any questions or require additional information regarding this matter, please feel free to contact me at the address and phone number noted above, or at kcartmell@jsitel.com.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Kenneth T. Cartmell". The signature is fluid and cursive, with the first name "Kenneth" and last name "Cartmell" clearly distinguishable.

Kenneth T. Cartmell
Manager-Regulatory Affairs
John Staurulakis, Inc.

KTC/tms

CC: Perry Oster, United Telephone Mutual Aid Corporation
Patrick Fahn, North Dakota Public Service Commission