

DESCRIPTION AND JUSTIFICATION
John Staurulakis, Inc. Amended Transmittal No. 182 – April 2, 2015

Atlantic Telephone Membership Corporation, SAC 230468 (North Carolina)

DESCRIPTION OF FILING

Atlantic Telephone Membership Corporation (“ATMC” or the “Company”) submits revised Tariff Review Plans (“TRPs”) to correct the FY 2011 Base Period Revenue, specifically the Fiscal Year 2011 (“FY 2011”) Reciprocal Compensation revenues and expenses. The corrections provide for adjusted FY 2011 Base Period Revenue amounts for reciprocal compensation revenues and expenses that were billed to the Company or paid by the Company for usage outside the FY 2011 date range (October 1, 2010 through September 2011) and were inadvertently included in the calculation of the Company’s Base Period Revenue.

When ATMC made its annual interstate tariff filing with the FCC on June 18, 2012, the Company submitted data to calculate the FY 2011 Base Period Revenue, including the three required components: (1) 2011 Interstate Switched Access Revenue Requirement; (2) FY 2011 revenues from rate elements included in the definition of Transitional Intrastate Access Service received by March 31, 2012; and (3) FY 2011 reciprocal compensation revenues received by March 31, 2012, less FY 2011 reciprocal compensation payments made by March 31, 2012. In the filing, however, ATMC included reciprocal compensation revenues and payments that should not have been included in the base period revenue.

When the calculations were made for the 2012 annual interstate tariff filing, the Company relied on accounting data that included amounts for reciprocal compensation revenues and expenses and was based upon the date revenues were billed or expenses were paid. In doing so, the Company included revenue and expense amounts associated with usage outside the FY 2011 date range. The amount provided for reciprocal compensation expenses included amounts that were billed to the Company for prior period catch-up billings by one or more wireless carriers. The catch-up billings were related to periods outside FY 2011 and therefore should not

have been included in the net reciprocal compensation eligible recovery in the Company's 2012 annual interstate tariff filings. The total amount of the reciprocal compensation revenues and expenses included in the Company's filing that was for usage outside FY 2011 is \$33,510.95.

REVISED TARIFF REVIEW PLANS

The following revised TRPs are submitted to reflect the corrected Base Period Revenue and adjusted Eligible Recovery.

- 2014 ROR-ILEC-ICC REVISED
- 2014 Tariff Rate Comp CAF REVISED
- 2014 Rate Ceiling CAF REVISED
- 2013 ROR-ILEC-ICC REVISED
- 2013 Tariff Rate Comp CAF REVISED
- 2013 Rate Ceiling CAF REVISED
- 2012 ROR-ILEC-ICC REVISED
- 2012 Tariff Rate Comp CAF REVISED
- 2012 Rate Ceiling CAF REVISED

CERTIFICATIONS ACCOMPANYING AMENDED TRANSMITTAL

- Certification of Designation of JSI as Carrier Agent, signed by Company Officer
- Certification of Officer as to Accuracy of the CAF ICC Data Reported
- Certification by Officer that Company has complied with Eligible Recovery §51.917(d) and Access Recovery Charge §51.917(e) and is eligible to receive the CAF ICC support requested pursuant to §51.917(f)
- Certification by Officer that Reporting Carrier is not Seeking Duplicative Recovery in the State Jurisdiction for any Eligible Recovery