

Exhibit 14



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Via Electronic Filing

June 11, 2012

Ms. Patricia Van Gerpen
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, SD 57501

RE: Northern Valley Communications, LLC (NVC), Revised Intrastate Switched Access Rates

Dear Ms. Van Gerpen,

Attached for electronic filing, on behalf of NVC, are revised tariff pages to NVC's Intrastate Switched Access Services Tariff No. 1 in order to implement the Federal Communications Commission's (FCC), November 18, 2011, Intercarrier Compensation Reform Order. NVC submits the following information in support of this filing:

1. Attachment A – Purpose, Description, and Methodology of Filing
2. Confidential Attachment B – Intrastate Transitional Access Rate Calculation Worksheet

NVC considers the information contained in Confidential Attachment B to be highly proprietary and confidential, as the worksheet contains details about NVC revenues and traffic volumes in South Dakota, which, if provided publicly, would cause competitive harm. Accordingly, pursuant to ARSD 20:10:01:39 (4) and SDCL 37-29-1 (4), NVC requests that Confidential Attachment B be treated as confidential for as long as the information is held by the Commission.

NVC respectfully requests that the proposed changes become effective July 3, 2012.

If you have any questions, please feel free to contact me at (888) 919-8945.

Sincerely,

A handwritten signature in black ink that reads "James Groft". The signature is written in a cursive, flowing style.

James Groft
General Manager
Northern Valley Communications, LLC

Enclosures (3)

SOUTH DAKOTA SWITCHED ACCESS SERVICES

A. CONCURRENCE IN RATES, TERMS AND CONDITIONS OF LOCAL
EXCHANGE CARRIER ASSOCIATION, INC. TARIFF NO. 1

1. Northern Valley Communications, LLC concurs in the rates, terms and conditions, except as noted below, of Local Exchange Carrier Association, Inc. Tariff No. 1 governing Intrastate Access Service as filed by the Local Exchange Carrier Association, Inc. in the State of South Dakota. Northern Valley Communications, LLC concurs in the current Local Exchange Carrier Association, Inc. Tariff No. 1 as of July 1, 2012 as shown by the attached TARIFF CHECKLIST pages. The only exceptions to this concurrence are the attached pages 17-1, 17-4, and 17-4.1, which replace the current Local Exchange Carrier Association, Inc. Tariff No. 1 pages 17-1 and 17-4. (T)
2. Northern Valley Communications, LLC hereby expressly reserves the right to cancel or void this statement of concurrence at any time consistent with state law and the best interests of Northern Valley Communications, LLC by filing a replacement tariff with the South Dakota Public Utilities Commission. (T)

Check Sheet

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17-1	7 th *
17-4	7 th *
17-4.1	Original *

Pages are effective as date shown.

* New or Revised this Issue

SOUTH DAKOTA SWITCHED ACCESS SERVICES

17. Rates and Charges

17.1 Common Line Access Service

17.1.1 Carrier Common Line Access Service Rate

Regulations concerning Carrier Common Line Access are set forth in Section 3. Preceding.

Per Access Minute - Originating See Note 1 (C)

17.1.2 Reserved for Future Use

17.2 Switched Access Service (M)

17.2.1 Nonrecurring Charges Rate

(A) Local Transport Element-
Installation Per Line or Trunk \$295.00

(B) Reserved for Future Use

(C) Interim NXX Translation Per Order \$181.00

Per LATA or Market Area (M)

NOTE 1: Based on the RM05-002 rules adopted April 19, 2011, by the South Dakota Public Utilities Commission, Northern Valley Communications, LLC will bill \$0.06042 per switched access minute of use for Originating switched access minutes. This rate mirrors the intrastate switched access rate of the Regional Bell Operating Company operating in South Dakota as required by rule changes for RM05-002 which became effective May 30, 2011. (T)
(T)

Certain material currently found on this page previously appeared on 6th Revised Page 17-4.

SOUTH DAKOTA SWITCHED ACCESS SERVICES

17. Rates and Charges (Cont'd)

17.2.2 Traffic Sensitive

Local Switching (End Office)

Per Access Minute - Originating See Note 1 (C)
Per Access Minute - Terminating See Note 2 (N)

End Office Shared Port

Per Access Minute - Terminating See Note 2 (N)

Local Transport (Originating) (C)

Per Access Minute - Originating See Note 1 (C)

Tandem Switched Transport (Terminating) (N)

Per Access Minute, Per Mile - Terminating See Note 2
Per Access Minute, Fixed - Terminating See Note 2

Common Transport Multiplexing

Per Access Minute - Terminating See Note 2 (N)

NOTE 1: Based on the RM05-002 rules adopted April 19, 2011, by the South Dakota Public Utilities Commission, Northern Valley Communications, LLC will bill \$0.06042 per switched access minute of use for Originating switched access minutes. This rate mirrors the intrastate switched access rate of the Regional Bell Operating Company operating in South Dakota as required by rule changes for RM05-002 which became effective May 30, 2011. (T)

NOTE 2: These rates are based on the rules outlined in 47 CFR §51.911 of the Federal Communications Commerce (FCC) Rules and Regulations. Northern Valley Communications, LLC will bill its interstate switched access rates per its effective Tariff F.C.C. NO 3, Section 7.2.2. These rates mirror the South Dakota Regional Bell Operating Company's interstate switched access rates. (N)

SOUTH DAKOTA SWITCHED ACCESS SERVICES

(N)

17. Rates and Charges (Cont'd)

17.2.2 Traffic Sensitive (Cont'd)

Transitional Rate (Terminating) – See Note 1

July 3, 2012 – June 30, 2013, Per Access Minute	\$0.026142
July 1, 2013 – Forward, Per Access Minute	\$0.000000

(N)

Network Blocking Per Blocked Call

(M)

Applies to FGD only	\$0.0271
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8XX Data Base Query Service

Per Query	
Basic	\$0.0079
Vertical Feature	\$0.0082

(M)

NOTE 1: Northern Valley, LLC has elected the alternative transitional rate method set forth in 47 CFR §51.911(b)(5) of the Federal Communications Commerce (FCC) Rules and Regulations. .

(N)

(N)

Certain material currently found on this page previously appeared on 6th Revised Page 17-4.

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By: Jerry Reisenauer
President
P.O. Box 39
Bison, SD 57620

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Attachment A

Purpose, Description, and Methodology of Filing

NORTHERN VALLEY COMMUNICATIONS, LLC
Intrastate Switched Access Services Tariff
Purpose, Description, and Methodology of Filing

The following narrative provides the purpose, description, and methodology of the Northern Valley Communications, LLC (NVC) intrastate switched access services tariff filing.

Filing Purpose

The purpose of this intrastate switched access services tariff filing by NVC is to comply with the Federal Communications Commission (FCC) Report and Order and Further Notice of Proposed Rule Making, FCC 11-161, adopted October 27, 2011 and released on November 18, 2011 (Report and Order). The Report and Order outlines significant reform of intrastate and interstate intercarrier compensation (ICC) rates and charges. The FCC took several immediate steps and outlined additional steps over a seven to nine year process in order to establish a transition to bill-and-keep as the ultimate uniform ICC methodology for the exchange of telecommunications traffic.

NVC does provide access service that is considered access stimulation under FCC rules. Therefore, based on the Report and Order NVC has brought its interstate switched access rate elements to parity with the Regional Bell Operating Company (RBOC), CenturyLink, operating within South Dakota. NVC lowered its interstate rural benchmark rate to the RBOC interstate switched access rates effective on January 21, 2012.

Summary of steps taken per the Report and Order by NVC to date:

- Effective December 29, 2011 – Capped all intercarrier switched access rate elements, including interstate and intrastate originating and terminating rates and reciprocal compensation rates.
- January 21, 2012 – Lowered the interstate switched access rates to be at parity by rate element and structure with the RBOC
- Effective July 3, 2012 - This filing reduces the intrastate terminating switched access rate by 50% of the differential between the interstate switched access rates per Title 47 CFR 51.911(b)
 - NVC Elements included in the Transitional Intrastate Access Service (TIAS) defined by the FCC are:
 - Terminating End Office Access Service
 - Terminating Tandem-Switched Transport Access Service
 - Calculation of this rate is described below in this filing
- Effective July 1, 2013 – Intrastate and interstate switched access rates will be at parity

The Report and Order states that it is the FCC's desire for the States to continue to oversee the intrastate tariff filings for intrastate rates and reductions during the transition period. Therefore, NVC

files revisions to its intrastate switched access tariff, through this filing, in order to comply with the changes listed above per the Report and Order for the effective dates of July 3, 2012 and July 1, 2013.

Filing Description

Attached to this filing, you will find:

- Section 17 of the revised NVC Intrastate Switched Access Tariff for the TIAS rate for NVC.
- Confidential Filing of a Worksheet calculating the TIAS rate for NVC. This Worksheet contains the current interstate terminating access rates, intrastate access rates, and the terminating switched access Fiscal Year 2011 access minutes of use (AMOU) for this calculation.

Intrastate Transitional Access Rate Calculation Methodology

NVC followed Section 51.911(b) of the FCC rules which set forth the specific steps to calculate the rates for TIAS to be effective on July 3, 2012. The Fiscal Year 2011 is defined by the FCC as October 2010 through September 2011. NVC completed the following calculations:

1. Calculated total revenue from TIAS at the interstate access rates currently in effect using Fiscal Year 2011 intrastate switched access demand for each rate element. NVC did not utilize December 29, 2011 interstate switched access rates as those rates are higher than the current rates that became effective on January 21, 2012.
2. Calculated total revenue from TIAS at the intrastate access rate in effect on December 29, 2011 using Fiscal Year 2011 intrastate switched access demand. NVC has only one composite rate on the intrastate side, therefore the calculations used this one flat rate.
3. Calculated the Step 1 Access Revenue Reduction which is equal to one-half of the difference between the amounts calculated in steps 1 and 2 above.
4. NVC elects the option outlined in 51.911(b)(5), and therefore, calculated the rates for TIAS which is no greater than the Step 1 Access Revenue Reduction divided by the Fiscal Year 2011 TIAS end office switching minutes. The current interstate rate elements and structure as effective in NVC's Tariff F.C.C. NO. 3 will be utilized for the intrastate terminating switched AMOU. Plus, from July 3, 2012 through June 30, 2013, the TIAS rate calculated will be assessed on all intrastate terminating switched AMOU. The TIAS rate is set as \$0.00 per intrastate terminating switched AMOU on July 1, 2013; therefore at that point the NVC terminating switched access rates will be at parity for interstate and intrastate.

Attached to this filing is the Confidential Worksheet utilized to calculate the TIAS rate as described above.