



June 24, 2016
VIA ECFS

Marlene H. Dortch, Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Attention: Wireline Competition Bureau

Re: **Petition for Limited Waiver of Section 54.313(j)
Beresford Municipal Telephone Co., SAC 391649
ETC Annual Reports and Certifications; WC Docket Nos. 14-58 et al.**

Dear Ms. Dortch:

Pursuant to Section 1.3 of the rules of the Federal Communications Commission (“FCC” or “Commission”),¹ Beresford Municipal Telephone Co. (the “Company”), SAC 391649, hereby requests a limited waiver of 47 C.F.R. Section 54.313(j).² As demonstrated in the following information, good cause exists for waiver. Specifically pursuant to 47 C.F.R Section 54.313(f)(2)(ii), all privately held rate-of-return carriers that are not recipients of loans from the RUS and whose financial statements are audited in the ordinary course of business must provide either: A copy of their audited financial statement; or a financial report in a format comparable to RUS Operating Report for Telecommunications Borrowers, accompanied by a copy of a management letter issued by the independent certified public accountant that performed the company’s financial audit.

At this time, an audit of the Company’s 2015 financial statement is in process but is not finalized. The audit will be completed but not prior to that which is outlined in 47 C.F.R. Section 54.313(j). The Company estimates that completion of such financial statement will occur within 60 days of this waiver request. The Company will file unaudited financial statements with its original Form 481 filing and will revise such filing with USAC, the FCC, and the State Commission upon completion of the audit. In addition, once completed, all lines of Form 481 that are reliant on the financial statements will be revised if changes are made between the unaudited and audited financial statements.

Once the audited financial statements have been filed, the Company will be in full compliance with 47 C.F.R. Section 54.313(f)(2)(ii). Thus grant of this limited waiver is warranted. The “good

¹ 47 C.F.R. § 1.3

² 47 C.F.R. § 54.313(j)

cause" waiver standard has been satisfied, and grant of this waiver would be in the public interest.

Please address any correspondence regarding this transmittal to the attention of Dan Davis at the following address, e-mail, and telephone number:

/s/ Dan Davis
Director Policy Analysis
Consortia Consulting
233 South 13th Street
Suite 1225
Lincoln, NE 68508

ddavis@consortiaconsulting.com

402-441-1672