



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)
Northeast Florida Telephone Company: 210335
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 Northeast Florida Telephone Company (the "Company"), SAC 210335, 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)(iii), All other privately held rate-of-return carriers must provide either: A copy of their financial statement which has been subject to review by an independent certified public accountant; or a financial report in a format comparable to RUS Operating Report for Telecommunications Borrowers, with the underlying information subjected to a review by an independent certified public accountant and accompanied by an officer certification that: The carrier was not reviewed in the ordinary course of business for the preceding fiscal year; and that the reported data are accurate.

At this time the Company's 2017 review of financial statement has not been completed by an independent certified public accountant. The review will be completed but not prior to the submission deadline which is outlined in 47 C.F.R. Section 54.313(j). The Company estimates that completion of the review and financial statement will occur within 60 days of this waiver request. The Company will file 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 review. 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 reviewed financial statements.

¹ 47 C.F.R. § 1.3

² 47 C.F.R. § 54.313(j)

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Once the reviewed 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 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 Amanda Molina at the following address and telephone number:

130 North 4th Street
P.O. Box 485
Macclenny, FL 32063
904.259.0029

Sincerely,

A handwritten signature in black ink that reads "Amanda Molina". The signature is fluid and cursive, with the first name "Amanda" and last name "Molina" clearly distinguishable.

Amanda Molina
Vice President of External Relations

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