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August 8, 2017

Via Hand Delivery

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

Re: WC Docket No. 14-58
Supplement - 2017 ETC Annual Report of Oxford West Telephone Company
Study Area Code 100002

Dear Ms. Dortch:

On behalf of Oxford West Telephone Company ("Oxford West"), JSI files the attached audited financials as a supplement to the FCC Form 481 ETC annual reporting information. The Oxford West FCC Form 481 was timely filed with the FCC on July 3, 2017 and included unaudited financials as the finalized audit report was not available at the time of filing and Oxford West filed a waiver of the July 1 deadline. Oxford West hereby supplements its previously-filed FCC Form 481 with the final audited financial statement.

Oxford West seeks confidential treatment under Protective Order for section 54.313(f)(2) financial information.¹ A confidential version is provided, and the redacted version is also being filed this date via the FCC's Electronic Comment Filing System.

Please direct any questions regarding the filing to the undersigned.

Sincerely,

John Kuykendall
JSI Vice President
301-459-7590
jkuykendall@jsitel.com

¹ *Connect America Fund et al.*, WC Docket No. 10-90 *et al.*, Protective Order, DA 16-296 rel. March 22, 2016 (Protective Order). 47 C.F.R. § 54.313(f)(2).

REDACTED – FOR PUBLIC INSPECTION

ATTACHMENT - LINE 3026

ATTACHMENT REDACTED IN ENTIRETY