

**MOSS ADAMS** LLP  
Certified Public Accountants | Business Consultants

*Acumen. Agility. Answers.*



**REDACTED- FOR PUBLIC INSPECTION**

October 7, 2013

**VIA OVERNIGHT DELIVERY**

Marlene H. Dortch, Secretary  
Federal Communications Commission  
Office of the Secretary  
445 12<sup>th</sup> Street, S.W.  
Washington, DC 20554

RE: **Confidential Financial Information Subject to Protective Order in WC Docket Nos. 10-90, 07-135, 05-337, 03-109, CC Docket Nos. 01-92, 96-45, GN Docket No. 09-51, WT Docket No. 10-208, Before the Federal Communications Commission**

Dear Ms. Dortch:

Logan Telephone Cooperative, Inc. ("Logan"), a privately-held rate of return carrier receiving high cost support, has electronically submitted FCC Form 481 to the Commission with redacted financial data, in compliance with 47 C.F.R. §§ 54.313 and 54.422

As specified in the Protective Order issued on November 16, 2012 by the Commission, two copies of the redacted confidential information are being filed simultaneously with the non-redacted confidential information. The redacted information for this filing and each page of the file where confidential information has been omitted is marked "REDACTED - FOR PUBLIC INSPECTION"

Please feel free to contact me with any questions regarding this particular matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'E. N. Votaw', written over a white background.

Eric N. Votaw, Senior Manager  
For Moss Adams LLP

Enclosures

.cc Mr. Charles Tyler, FCC Telecommunications Access Policy Division  
Greg Hale – Logan Telephone Cooperative, Inc.  
Kentucky Public Service Commission

**ANNUAL REPORTING FOR ALL CARRIERS**

<010> Study Area Code	260413
<015> Study Area Name	LOGAN TEL. COOP. INC
<020> Program Year	2014
<030> Contact Name: Person USAC should contact with questions about this data	Brian Stanley
<035> Contact Telephone Number: Number of the person identified in data line <030>	270-542-4121
<039> Contact Email Address: Email of the person identified in data line <030>	bstanley@loganphone.com

**ANNUAL REPORTING FOR ALL CARRIERS**

		File Completion Required	Print Completion Required
<100> Service Quality Improvement Reporting	(complete attached worksheet)	<input type="checkbox"/>	<input type="checkbox"/>
<200> Outage Reporting (voice)	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<210>	<input checked="" type="checkbox"/> ← check box if no outages to report		
<300> Unfulfilled Service Requests (voice)	<input type="text" value="0"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<310> Detail on Attempts (voice)	<input type="text"/> (attach descriptive document)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<320> Unfulfilled Service Requests (broadband)	<input type="text" value="0"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<330> Detail on Attempts (broadband)	<input type="text"/> (attach descriptive document)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<400> Number of Complaints per 1,000 customers (voice)		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<410> Fixed	<input type="text" value="0.0"/>		
<420> Mobile	<input type="text"/>		
<430> Number of Complaints per 1,000 customers (broadband)		<input type="checkbox"/>	<input type="checkbox"/>
<440> Fixed	<input type="text"/>		
<450> Mobile	<input type="text"/>		
<500> Service Quality Standards & Consumer Protection Rules Compliance	(check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<510> <input type="text" value="260413ky510"/>	(attach descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<600> Functionality in Emergency Situations	(check to indicate certification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<610> <input type="text" value="260413ky610"/>	(attach descriptive document)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<700> Company Price Offerings (voice)	(complete attached worksheet)	<input type="checkbox"/>	<input type="checkbox"/>
<710> Company Price Offerings (broadband)	(complete attached worksheet)	<input type="checkbox"/>	<input type="checkbox"/>
<800> Operating Companies and Affiliates	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<900> Tribal Land Offerings (Y/N)?	(if yes, complete attached worksheet)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<1000> Voice Services Rate Comparability	(check to indicate certification)	<input type="checkbox"/>	<input type="checkbox"/>
<1010> <input type="text"/>	(attach descriptive document)	<input type="checkbox"/>	<input type="checkbox"/>
<1100> Terrestrial Backhaul (Y/N)?	(if not, check to indicate certification)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<1110>	(complete attached worksheet)	<input type="checkbox"/>	<input type="checkbox"/>
<1200> Terms and Condition for Lifeline Customers	(complete attached worksheet)	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Price Cap Carriers, Proceed to Price Cap Additional Documentation Worksheet**  
Including Rate-of-Return Carriers affiliated with Price Cap Local Exchange Carriers

<2000>	(check to indicate certification)	<input type="checkbox"/>	<input type="checkbox"/>
<2005>	(complete attached worksheet)	<input type="checkbox"/>	<input type="checkbox"/>

**Rate of Return Carriers, Proceed to ROR Additional Documentation Worksheet**

<3000>	(check to indicate certification)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<3005>	(complete attached worksheet)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

(100) Service Quality Improvement Reporting  
Data Collection Form

FCG Form 481  
OMB Control No. 3060-0986/OMB Control No. 3060-0919  
July 2013

<010> Study Area Code 360413

<015> Study Area Name LOGAN TBL. COOP. INC

<020> Program Year 2014

<030> Contact Name - Person USAC should contact regarding this data Brian Stanley

<035> Contact Telephone Number - Number of person identified in data line <030> 270-542-4121

<039> Contact Email Address - Email Address of person identified in data line <030> bstanley@loganphone.com

<110> Has your company received its ETC certification from the FCC?  (yes / no)  (yes / no)

<111> If your answer to Line <110> is yes, do you have an existing §54.202(a) "5 year plan" filed with the FCC?  (yes / no)  (yes / no)

<112> If your answer to Line <111> is yes, then you are required to file a progress report, on line <112> delineating the status of your company's existing § 54.202(a) "5 year plan" on file with the FCC, as it relates to your provision of voice telephony service.

Attach Five-Year Service Quality Improvement Plan or, in subsequent years, your annual progress report filed pursuant to 47 C.F.R. § 54.313(a)(1). If your company is a CETC which only receives frozen support, your progress report is only required to address voice telephony service.

Please check these boxes below to confirm that the attached PDF, on line 112, contains a progress report on its five-year service quality improvement plan pursuant to § 54.202(a). The information shall be submitted at the wire center level or census block as appropriate.


<113> Maps detailing progress towards meeting plan targets

<114> Report how much universal service (USF) support was received

<115> How (USF) was used to improve service quality

<116> How (USF) was used to improve service coverage

<117> How (USF) was used to improve service capacity

<118> Provide an explanation of network improvement targets not met in the prior calendar year.

Name of Attached Document (.pdf)















260413  
 260413ky1210  
 LOGAN TEL. COOP. INC  
 2014  
 Brian Stanley  
 270-542-4121  
 bstanley@loganphone.com

<1210> Terms & Conditions of Voice Telephony Lifeline Plans  
 260413ky1210  
 Name of attached document (.pdf)

<1220> Link to Public Website  
 HTTP

<1221> Information describing the terms and conditions of any voice telephony service plans offered to Lifeline subscribers,  
 Details on the number of minutes provided as part of the plan,  
 Additional charges for toll calls, and rates for each such plan.

<1222> Information describing the terms and conditions of any voice telephony service plans offered to Lifeline subscribers,  
 Details on the number of minutes provided as part of the plan,  
 Additional charges for toll calls, and rates for each such plan.

<1223> Additional charges for toll calls, and rates for each such plan.



260413  
 LOGAN TEL. COOP. INC  
 2014  
 Brian Stanley  
 270-542-4121  
 bstanley@logaphone.com

CHECK the boxes below to note compliance as a recipient of Incremental Connect America Phase I support, Frozen High Cost support, High Cost support to offset access charge reductions, and Connect America Phase II support as set forth in 47 CFR § 54.313(b),(c),(d),(e) the information reported on this form and in the documents attached below is accurate.

<input type="checkbox"/>
<input type="checkbox"/>

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

<input type="checkbox"/>
--------------------------

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

Incremental Connect America Phase I reporting  
 <2010> 2nd Year Certification (47 CFR § 54.313(b)(1))  
 <2011> 3rd Year Certification (47 CFR § 54.313(b)(2))

Price Cap Carrier Receiving Frozen Support Certification (47 CFR § 54.312(a))  
 <2012> 2013 Frozen Support Certification  
 <2013> 2014 Frozen Support Certification  
 <2014> 2015 Frozen Support Certification  
 <2015> 2016 and future Frozen Support Certification

Price Cap Carrier Connect America ICC Support (47 CFR § 54.313(d))  
 <2016> Certification Support Used to Build Broadband

Connect America Phase II Reporting (47 CFR § 54.313(e))  
 <2017> 3rd year Broadband Service Certification  
 <2018> 5th year Broadband Service Certification  
 <2019> Interim Progress Certification  
 <2020> Please check the box to confirm that the attached PDF, on line 2021, contains the required information pursuant to § 54.313 (e)(3)(ii), as a recipient of CAF Phase II support shall provide the number, names, and addresses of community anchor institutions to which began providing access to broadband service in the preceding calendar year.

<2021> Interim Progress Community Anchor Institutions \_\_\_\_\_ Name of Attached Document Listing Required Information \_\_\_\_\_

260413

<010> Study Area Code: LOGAN TEL. COOP. INC

<015> Study Area Name: 2014

<020> Program Year: Brian Stanley

<030> Contact Name - Person USAC should contact regarding this data: Brian Stanley

<035> Contact Telephone Number - Number of person identified in data line <030>: 270-542-4123

<039> Contact Email Address - Email Address of person identified in data line <030>: bst311ev@logantelphone.com

CHECK the boxes below to note compliance on its five year service quality plan (pursuant to 47 CFR § 54.2024(a)) and, for privately held carriers, ensuring compliance with the financial reporting requirements set forth in 47 CFR § 54.313(f)(2). I further certify that the information reported on this form and in the documents attached below is accurate.

Item	Description	Compliance	Required Information
(3010)	Progress Report on 5 Year Plan Milestone Certification (47 CFR § 54.313(f)(1)(i)) Please check this box to confirm that the attached PDF, on line 3012, contains the required information pursuant to § 54.313(f)(1)(i), as a recipient of CAF Phase II support shall provide the number, names, and addresses of community anchor institutions to which began providing access to broadband service in the preceding calendar year.	<input type="checkbox"/>	Name of Attached Document Listing Required Information
(3011)	Community Anchor Institutions (47 CFR § 54.313(f)(1)(i)) Is your company a Privately Held ROR Carrier (47 CFR § 54.313(f)(2)) If yes, does your company file the RUS annual report. Please check these boxes to confirm that the attached PDF, on line 3017, contains the required information pursuant to § 54.313(f)(2) compliance requires: Electronic copy of their annual RUS reports (Operating Report for Telecommunications Borrowers)	<input checked="" type="checkbox"/>	Name of Attached Document Listing Required Information
(3012)	PDF of Balance Sheet, Income Statement and Statement of Cash Flows If the response is yes on line 3014, attach your company's RUS annual report and all required documentation	<input type="checkbox"/>	Name of Attached Document Listing Required Information
(3013)	If the response is no on line 3014, is your company audited? If the response is yes on line 3018, please check the boxes below to confirm your submission, on line 3026 pursuant to § 54.313(f)(2), contains: Either a copy of their audited financial statement; or (2) a financial report in a format comparable to RUS Operating Report for Telecommunications PDF of Balance Sheet, Income Statement and Statement of Cash Flows	<input checked="" type="checkbox"/>	Name of Attached Document Listing Required Information
(3014)	Management letter issued by the independent certified public accountant that performed the company's financial audit. If the response is no on line 3018, please check the boxes below to confirm your submission, on line 3026 pursuant to § 54.313(f)(2), contains: Copy of their financial statement which has been subject to review by an independent certified public accountant; or (2) a financial report in a format comparable to RUS Operating Report for Telecommunications Borrowers.	<input type="checkbox"/>	Name of Attached Document Listing Required Information
(3015)	Underlying information subjected to a review by an independent certified public accountant	<input checked="" type="checkbox"/>	Name of Attached Document Listing Required Information
(3016)	Underlying information subjected to an officer certification.	<input checked="" type="checkbox"/>	Name of Attached Document Listing Required Information
(3017)	PDF of Balance Sheet, Income Statement and Statement of Cash Flows	<input checked="" type="checkbox"/>	Name of Attached Document Listing Required Information
(3018)	Attach the worksheet listing required information	<input checked="" type="checkbox"/>	Name of Attached Document Listing Required Information



<010> Study Area Code	260413
<015> Study Area Name	LOGAN TEL. COOP. INC
<020> Program Year	2014
<030> Contact Name - Person USAC should contact regarding this data	Brian Stanley
<035> Contact Telephone Number - Number of person identified in data line <030>	270-542-4121
<039> Contact Email Address - Email Address of person identified in data line <030>	bstanley@loganphone.com

TO BE COMPLETED BY THE REPORTING CARRIER, IF THE REPORTING CARRIER IS FILING ANNUAL REPORTING ON ITS OWN BEHALF:

Certification of Officer as to the Accuracy of the Data Reported for the Annual Reporting for CAF or LI Recipients	
I certify that I am an officer of the reporting carrier; my responsibilities include ensuring the accuracy of the annual reporting requirements for universal service support recipients; and, to the best of my knowledge, the information reported on this form and in any attachments is accurate.	
Name of Reporting Carrier:	LOGAN TEL. COOP. INC
Signature of Authorized Officer:	CERTIFIED ONLINE Date 10/01/2013
Printed name of Authorized Officer:	Gregory Hale
Title or position of Authorized Officer:	Executive Vice President
Telephone number of Authorized Officer:	270-542-4121
Study Area Code of Reporting Carrier:	260413 Filing Due Date for this form: 10/15/2013
Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.	



<010>	Study Area Code	260413
<015>	Study Area Name	LOGAN TEL. COOP. INC
<020>	Program Year	2014
<030>	Contact Name - Person USAC should contact regarding this data	Brian Stanley
<035>	Contact Telephone Number - Number of person identified in data line <030>	270-542-4121
<039>	Contact Email Address - Email Address of person identified in data line <030>	batanley@loganphone.com

TO BE COMPLETED BY THE REPORTING CARRIER, IF AN AGENT IS FILING ANNUAL REPORTS ON THE CARRIER'S BEHALF:

Certification of Officer to Authorize an Agent to File Annual Reports for CAF or LI Recipients on Behalf of Reporting Carrier	
I certify that (Name of Agent) _____ is authorized to submit the information reported on behalf of the reporting carrier. I also certify that I am an officer of the reporting carrier; my responsibilities include ensuring the accuracy of the annual data reporting requirements provided to the authorized agent; and, to the best of my knowledge, the reports and data provided to the authorized agent is accurate.	
Name of Authorized Agent: _____	
Name of Reporting Carrier: _____	
Signature of Authorized Officer: _____	Date: _____
Printed name of Authorized Officer: _____	
Title or position of Authorized Officer: _____	
Telephone number of Authorized Officer: _____	
Study Area Code of Reporting Carrier: _____	Filing Due Date for this form: _____
Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.	

TO BE COMPLETED BY THE AUTHORIZED AGENT:

Certification of Agent Authorized to File Annual Reports for CAF or LI Recipients on Behalf of Reporting Carrier	
I, as agent for the reporting carrier, certify that I am authorized to submit the annual reports for universal service support recipients on behalf of the reporting carrier; I have provided the data reported herein based on data provided by the reporting carrier; and, to the best of my knowledge, the information reported herein is accurate.	
Name of Reporting Carrier: _____	
Name of Authorized Agent or Employee of Agent: _____	
Signature of Authorized Agent or Employee of Agent: _____	Date: _____
Printed name of Authorized Agent or Employee of Agent: _____	
Title or position of Authorized Agent or Employee of Agent: _____	
Telephone number of Authorized Agent or Employee of Agent: _____	
Study Area Code of Reporting Carrier: _____	Filing Due Date for this form: _____
Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.	

## Attachments



**Logan Telephone Cooperative, Inc.  
Description of Service Quality Standards and Consumer Protection Rules  
Compliance**

Pursuant to 47 C.F.R. § 54.313(a)(5) and/or 47 C.F.R. § 54.422(b)(3), Logan Telephone Cooperative, Inc. ("Company") is in compliance with appropriate FCC and Kentucky Service Quality Standards and Consumer Protection Rules. The Company provides CPNI training to all of its new employees and reviews employee compliance with CPNI rules on an ongoing basis. Logan Telephone Cooperative, Inc. also does annual bill inserts and includes information on company service applications to make its consumers aware of the Company's obligations to protect privacy. In addition, the Company provides training on Red Flag issues and reviews any compliance issues with the company's board of directors on an annual basis to further enhance consumer protection. All Company employees are required to sign and acknowledge that they have completed CPNI training and those involved with extending credit to customers are required to sign and acknowledge that they have completed Red Flag training. Employees certify that they understand obligations to adherence of applicable CPNI and Red Flag rules.

**Logan Telephone Cooperative, Inc.  
Description of Ability to Function in Emergency Situations**

Pursuant to 47 C.F.R. § 54.313(a)(6) and/or 47 C.F.R § 54.422(b)(4) as set forth in 47 C.F.R. § 54.202(a)(2), Logan Telephone Cooperative, Inc. ("Company") meets the requirements to remain functional in emergency situations and has the following capabilities: Back-up power is provided to the Company's central and remote offices by use of fixed generator and batteries that provide for a minimum of 8 hours of emergency power service. In addition, the Company's field electronics (Remotes and DSLAMs) have approximately 144 hours of back-up power by use of fixed generators and batteries. Logan Telephone Cooperative, Inc. also has SONET ring technology in its network that allows for traffic to be rerouted automatically should a fiber cut occur in its core network. The Company also has two diverse paths leaving its service territory to its two main interconnection partners to provide for the capability to reroute traffic in case of any outage. The Company is capable of managing traffic spikes resulting from emergency situations by the use of our network management systems and by provisioning excess capacity throughout the network.

Logan Telephone Cooperative, Inc. has a written plan in place to meet service emergencies resulting from failures of power service, sudden and prolonged increase in traffic, fire, storm, or acts of God, and has trained employees on emergency procedures including a formal disaster plan.

GENERAL SUBSCRIBER SERVICES TARIFF

Logan Telephone Cooperative,  
Incorporated

PSC  
Section D  
Fourth Revised  
Sheet No. 10

D.9 LIFELINE

D.9.1 GENERAL

1. The Lifeline program is designed to increase the availability of telecommunications services to low income subscribers by providing a credit to monthly recurring local service for qualifying residential subscribers.
2. Lifeline is supported by both the federal and state universal service support mechanism.
3. The state universal service support mechanism will be funded by a Kentucky Public Service Commission approved charge on all customers' bills. (C)
4. Total support is passed through to the subscriber. The total amount of the eligible credit will not exceed the sum of the state and federal subscriber support or the charge for local service, which includes the access line, the Subscriber Line Charge and local usage. (C)

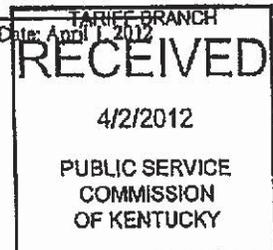
D.9.2 REGULATIONS

1. (D)
2. One low-income credit is available per Household (T) and is applicable to the primary residential connection only.
3. A Lifeline customer may subscribe to any local service offering available to other residence customers.
4. Toll blocking, if elected, will be provided at no charge to the Lifeline subscriber.
5. The deposit requirement is not applicable to a Lifeline customer who subscribes to full toll blocking. If a Lifeline customer removes full toll blocking prior to establishing an acceptable credit history, a deposit may be required. When applicable, advance payments will not exceed the connection and local service charges for one month.
6. The federal primary inter-exchange carrier charge (PICC) will not be billed to Lifeline customers who subscribe to full toll blocking and do not pre-subscribe to a long distance carrier(s).
7. A Lifeline subscriber's local service will not be disconnected for non-payment of regulated toll charges. Local service may be denied for non-payment of local and miscellaneous service in accordance with Section 2 of this Tariff. Access to toll service may be denied for non-payment of regulated tolls. A Lifeline subscriber's request for reconnection of local service will not be denied if the service was previously denied for non-payment of toll charges.
8. Lifeline is not available for resale.

Issue Date: March 16, 2012

Effective Date: April 1, 2012

Issued by: Gregory A. Hale  
Greg Hale, General Manager



GENERAL SUBSCRIBER SERVICES TARIFF

Logan Telephone Cooperative,  
Incorporated

PSC  
Section D  
Third Revised  
Sheet No. 11

D.9.3 ELIGIBILITY AND CERTIFICATION

(T)

1. To be eligible for a Lifeline credit, a customer must be a current recipient of any one of the following low-income assistance programs or have income at or below 135 percent of the Federal Poverty Guidelines [Note 1].

(C)  
|  
(C)

- a. Supplemental Security Income (SSI)
- b. Supplemental Nutrition Assistance Program
- c. Medicaid
- d. Federal public housing / Section 8
- e. Low Income Home Energy Assistance Program (LIHEAP)
- f. Temporary Assistance to Needy Families program (TANF)
- g. National School Lunch's free program (NSL)

(T)

2. All applications for service are subject to verification with the state agency responsible for administration of the qualifying program.

3. Proof of eligibility in any of the qualifying low-income programs should be provided to the company at the time of application for service. The Lifeline credit will not be established until the Company has received proof of eligibility. If the customer requests installation prior to the company's receipt of proof of eligibility, the requested service will be provided without the Lifeline credit. When eligibility documentation is provided subsequent to installation, the Lifeline credit will be provided on a going forward basis.

4. Proof of eligibility shall be in the form of an affidavit, certifying under penalty of perjury, that the subscriber is receiving benefits under one of the qualifying programs. It is the customer's responsibility to notify the company when the customer is no longer participating in any of the qualifying programs.

5. The company reserves the right to periodically audit its records, working in conjunction with the appropriate state agencies, for the purpose of determining continuing eligibility. Information obtained during such audit will be treated as confidential information to the extent required under State and Federal law. The use or disclosure of information concerning enrollees will be limited to purposes directly connected with the administration of the Lifeline plan.

(C)  
|  
(C)

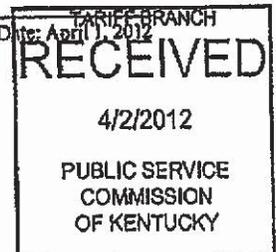
6. When a customer is determined to be ineligible as a result of an audit, the company will contact the customer. If the customer cannot provide eligibility documentation, the Lifeline credit will be discontinued.

[Note 1] This provision is effective June 1, 2012. (N)

Issue Date: March 16, 2012

Effective Date: April 2012 TARIFF BRANCH

Issued by: Greg Hale  
Greg Hale, General Manager



GENERAL SUBSCRIBER SERVICES TARIFF

Logan Telephone Cooperative,  
Incorporated

PSC  
Section D  
Seventh Revised  
Sheet No. 12

D.9.4 RATES AND CHARGES

1. Lifeline is provided as a monthly credit on the eligible residential subscriber's access line bill for local service.
2. Service charges in the Tariff may be applicable for installing or changing Lifeline service.
- 3.
4. Service charges do not apply for converting existing service to Lifeline.
5. The Lifeline credit passed through to the customer consists of:  
Credit, one per Lifeline per Household, limited to the total amount of charges.  
The State and Federal Credit, one per Lifeline.

	<u>Federal</u>	<u>State</u>	
Lifeline Credit	\$9.25	\$3.50	(C)

6. The Lifeline Implementation charge to on all customers' shall be as follows:  
Kentucky Lifeline Support                      \$0.08/access line

Issue Date: May 21, 2012

Effective Date: July 8, 2012

Issued by: Greg Hale  
Greg Hale, General Manager





<010> Study Area Code: 260413  
 <015> Study Area Name: Logan Telephone Cooperative, Inc.  
 <020> Program Year: 2014  
 <030> Contact Name - Person USAC should contact regarding this data: Brian Stanley  
 <035> Contact Telephone Number - Number of person identified in data line <030>: 270-542-4121  
 <039> Contact Email Address - Email Address of person identified in data line <030>: bstanley@logansphone.com

Filed as reviewed single company	<input checked="" type="checkbox"/>	Filed as audited single company	<input type="checkbox"/>
Filed as reviewed consolidated company	<input type="checkbox"/>	Filed as audited consolidated company	<input type="checkbox"/>
Filed as subsidiary of reviewed consolidated company	<input type="checkbox"/>	Filed as subsidiary of audited consolidated company	<input type="checkbox"/>

**CERTIFICATION**

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

*Wmmy G. Goble*  
 Signature

10-1-13  
 Date

**PART A. BALANCE SHEET**

ASSETS	BALANCE PRIOR YEAR	BALANCE END OF PERIOD	LIABILITIES AND STOCKHOLDERS' EQUITY	BALANCE PRIOR YEAR	BALANCE END OF PERIOD
<b>CURRENT ASSETS</b>			<b>CURRENT LIABILITIES</b>		
1. Cash and Equivalents			5. Accounts Payable		
2. Cash-RUS Construction Fund			6. Notes Payable		
3. Affiliates:			7. Advance Billings and Payments		
a. Telecom, Accounts Receivable			8. Customer Deposits		
b. Other Accounts Receivable			9. Current Mat. L/T Debt		
c. Notes Receivable			10. Current Mat. L/Y Debt-Rur. Dev.		
4. Non-Affiliates:			11. Current Mat. Capital Leases		
a. Telecom, Accounts Receivable			12. Income Taxes Accrued		
b. Other Accounts Receivable			13. Other Taxes Accrued		
c. Notes Receivable			14. Other Current Liabilities		
5. Interest and Dividends Receivable			15. Total Current Liabilities (25 thru 34)		
6. Material-Regulated			<b>LONG-TERM DEBT</b>		
7. Material-Nonregulated			16. Funded Debt-RUS Notes		
8. Prepayments			17. Funded Debt-RIS Notes		
9. Other Current Assets			18. Funded Debt-FFB Notes		
10. Total Current Assets (1 thru 9)			19. Funded Debt-Other		
			20. Funded Debt-Rural Develop. Loan		
<b>NONCURRENT ASSETS</b>			21. Premium (Discount) on L/T Debt		
1. Investment in Affiliated Companies			22. Recquired Debt		
a. Rural Development			23. Obligations Under Capital Lease		
b. Nonrural Development			24. Adv. From Affiliated Companies		
2. Other Investments			25. Other Long-Term Debt		
a. Rural Development			26. Total Long-Term Debt (36 thru 45)		
b. Nonrural Development			<b>OTHER LIAB. &amp; DEF. CREDITS</b>		
3. Nonregulated Investments			27. Other Long-Term Liabilities		
4. Other Noncurrent Assets			28. Other Deferred Credits		
5. Deferred Charges			29. Other Jurisdictional Differences		
6. Jurisdictional Differences			30. Total Other Liabilities and Deferred Credits (47 thru 49)		
7. Total Noncurrent Assets (11 thru 10)			<b>EQUITY</b>		
<b>PLANT, PROPERTY, AND EQUIPMENT</b>			31. Cap. Stock Outstanding & Subscribed		
8. Telecom, Plant-In-Service			32. Additional Paid-In-Capital		
9. Property Held for Future Use			33. Treasury Stock		
10. Plant Under Construction			34. Membership and Cap. Certificates		
11. Plant Adj, Nonop. Plant & Goodwill			35. Other Capital		
12. Less Accumulated Depreciation			36. Patronage Capital Credits		
13. Net Plant (20 thru 21 less 22)			37. Retained Earnings or Margins		
14. TOTAL ASSETS (10+17+23)			38. Total Equity (51 thru 57)		
			39. TOTAL LIABILITIES AND EQUITY (35+46+50+58)		

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(800) 833-4636 or (703) 791-4121, 1000 North Main Street, Suite 100, Norfolk, VA 23502  
 Form 990-BL (2014)

<010> Study Area Code: 260413  
 <015> Study Area Name: Logan Telephone Cooperative, Inc.  
 <020> Program Year: 2014  
 <030> Contact Name - Person USAC should contact regarding this data: Brian Stanley  
 <035> Contact Telephone Number - Number of person identified in data line <030>: 770-542-4121  
 <039> Contact Email Address - Email Address of person identified in data line <030>: bstanley@loganphone.com

PART B. STATEMENTS OF INCOME AND RETAINED EARNINGS OR MARGINS		
ITEM	PRIOR YEAR	THIS YEAR
1. Local Network Services Revenues		
2. Network Access Services Revenues		
3. Long Distance Network Services Revenues		
4. Carrier Billing and Collection Revenues		
5. Miscellaneous Revenues		
6. Uncollectible Revenues		
7. Net Operating Revenues (1 thru 6 less 6)		
8. Plant Specific Operations Expense		
9. Plant Nonspecific Operations Expense (Excluding Depreciation & Amortization)		
10. Depreciation Expense		
11. Amortization Expense		
12. Customer Operations Expense		
13. Corporate Operations Expense		
14. Total Operating Expenses (8 thru 13)		
15. Operating Income or Margins (7 less 14)		
16. Other Operating Income and Expenses		
17. State and Local Taxes		
18. Federal Income Taxes		
19. Other Taxes		
20. Total Operating Taxes (17+18+19)		
21. Net Operating Income or Margins (15+16-20)		
22. Interest on Funded Debt		
23. Interest Expense - Capital Leases		
24. Other Interest Expense		
25. Allowance for Funds Used During Construction		
26. Total Fixed Charges (22+23+24-25)		
27. Nonoperating Net Income		
28. Extraordinary Items		
29. Jurisdictional Differences		
30. Nonregulated Net Income		
31. Total Net Income or Margins (21+27+28+29+30-26)		
32. Total Taxes Based on Income		
33. Retained Earnings or Margins Beginning-of-Year		
34. Miscellaneous Credits Year-to-Date		
35. Dividends Declared (Common)		
36. Dividends Declared (Preferred)		
37. Other Debits Year-to-Date		
38. Transfers to Patronage Capital		
39. Retained Earnings or Margins end-of-Period ((31+33+34)-(35+36+37+38))		
40. Patronage Capital Beginning-of-Year		
41. Transfers to Patronage Capital		
42. Patronage Capital Credits Retired		
43. Patronage Capital End-of-Year (40+41-42)		
44. Annual Debt Service Payments		
45. Cash Ratio ((14+20-10-11)/7)		
46. Operating Accrual Ratio ((14+20+25)/7)		
47. TIER ((31+26)/26)		
48. DSCR ((31+26+10+11)/44)		

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 INSPECTION

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0000) Operating Report on Property Held for Construction  
 CASH FLOW - DATE: 01/01/2014  
 PAGE: 003

<010> Study Area Code: 260413  
 <015> Study Area Name: Logan Telephones Cooperative, Inc.  
 <020> Program Year: 2014  
 <030> Contact Name - Person USAC should contact regarding this data: Brian Stanley  
 <035> Contact Telephone Number - Number of person identified in data line <030>: 270-542-4121  
 <039> Contact Email Address - Email Address of person identified in data line <030>: bstanley@logaphone.com

PART C - STATEMENTS OF CASH FLOWS	
CASH FLOWS FROM OPERATING ACTIVITIES	
1.	Beginning Cash (Cash and Equivalents plus RUS Construction Fund)
2.	Net Income
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities	
3.	Add: Depreciation
4.	Add: Amortization
5.	Other (Explain)
Changes in Operating Assets and Liabilities	
6.	Decrease/(Increase) in Accounts Receivable
7.	Decrease/(Increase) in Materials and Inventory
8.	Decrease/(Increase) in Prepayments and Deferred Charges
9.	Decrease/(Increase) in Other Current Assets
10.	Increase/(Decrease) in Accounts Payable
11.	Increase/(Decrease) in Advance Billings & Payments
12.	Increase/(Decrease) in Other Current Liabilities
13.	Net Cash Provided/(Used) by Operations
CASH FLOWS FROM FINANCING ACTIVITIES	
14.	Decrease/(Increase) in Notes Receivable
15.	Increase/(Decrease) in Notes Payable
16.	Increase/(Decrease) in Customer Deposits
17.	Net Increase/(Decrease) in Long Term Debt (Including Current Maturities)
18.	Increase/(Decrease) in Other Liabilities & Deferred Credits
19.	Increase/(Decrease) in Capital Stock, Paid-in Capital, Membership and Capital Certificates & Other Capital
20.	Less: Payment of Dividends
21.	Less: Patronage Capital Credits Refund
22.	Other (Explain): Other Comprehensive Income and Income Taxes
23.	Net Cash Provided/(Used) by Financing Activities
CASH FLOWS FROM INVESTING ACTIVITIES	
24.	Net Capital Expenditures (Property, Plant & Equipment)
25.	Other Long-Term Investments
26.	Other Noncurrent Assets & Jurisdictional Differences
27.	Other (Explain): Retirements, removals, and sales
28.	Net Cash Provided/(Used) by Investing Activities
29.	Net Increase/(Decrease) in Cash
30.	Ending Cash