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REDACTED FOR PUBLIC INSPECTION

7852 Walker Drive, Suite 200
Greenbelt, Maryland 20770
phone: 301-459-7590, fax: 301-577-5575
internet: www.jsitel.com, e-mail: jsi@jsitel.com

August 18, 2014

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. 10-90, WC Docket No. 11-42
Supplement - 2014 ETC Annual Report of PBT Telecom, Inc.
Study Area Code 240539**

Dear Ms. Dortch:

On behalf of PBT Telecom, Inc. ("PBT"), JSI files the attached audited financials as a supplement to the FCC Form 481 ETC annual reporting information. The PBT FCC Form 481 was timely filed on June 19, 2014 and included unaudited financials as the finalized audit report was not available at the time of filing.¹ PBT hereby supplements the June 19 filing with the final audited financial statement. PBT seeks confidential treatment under Protective Order for section 54.313(f)(2) financial information.² Confidential and redacted versions are 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

cc: Charles Tyler, Telecommunications Access Policy Division (two copies, confidential)

¹ See Letter from Greg Lunsford at PBT Telecom, Inc. FCC Form 481 Attachment 3026 filed June 19, 2014, including request for limited waiver to the extent necessary.

² *Connect America Fund et al.*, WC Docket No. 10-90 *et al.*, Protective Order, DA 12-1857 rel. Nov. 16, 2012 (Protective Order). 47 C.F.R. § 54.313(f)(2).

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PBT TELECOM, INC. (SAC 240539)

ATTACHMENT - LINE 3026

ATTACHMENT REDACTED IN ENTIRETY