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REDACTED FOR PUBLIC INSPECTION

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September 3, 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 Decatur Telephone Company
Study Area Code 280451**

Dear Ms. Dortch:

On behalf of Decatur Telephone Company (“Decatur”), JSI files the attached financials that have been reviewed by an independent auditor as a supplement to the FCC Form 481 ETC annual reporting information. The Decatur FCC Form 481 was timely filed on July 1, 2014 and included unreviewed financials as those were not available at the time of filing.¹ Decatur hereby supplements the July 1 filing with the final reviewed financial statement. Decatur 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 Dr. Esther B. Smith at Decatur Telephone Company FCC Form 481 Attachment 3026 filed July 1, 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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DECATUR TELEPHONE COMPANY (SAC 280451)

ATTACHMENT - LINE 3026

ATTACHMENT REDACTED IN ENTIRETY