**DA 19-1014**

 **Released: October 8, 2019**

**REQUEST OF SOUTHWEST ARKANSAS TELEPHONE COOPERATIVE, INC.,**

**FOR AUTHORITY TO INCLUDE IN ITS RATE BASE THE INTERSTATE PORTION OF THE PREPAID ACCUMULATED POST-RETIREMENT BENEFITS**

 **IN ACCOUNT 1410, OTHER NONCURRENT ASSETS**

**WCB/Pricing No. 19-01**

**WC Docket No. 19-286**

**Comment Date**: October 29, 2019

On September 13, 2019, Southwest Arkansas Telephone Cooperative, Inc., (SWAT) filed a letter requesting authority to include in its rate base the interstate portion of the prepaid post-employment benefits recorded in Account 1410, Other noncurrent assets.[[1]](#footnote-2) SWAT uses a pre-funded trust for the retirement benefits, which had a prepaid balance relating to post-retirement benefits of $2,869,512 as of December 31, 2018.[[2]](#footnote-3)

 *Filing Requirements.* Interested parties may file comments on or before the dates indicated above.[[3]](#footnote-4) All filings must refer to WC Docket No. 19-286.[[4]](#footnote-5) Comments may be filed using the Commission’s Electronic Comment Filing System (ECFS).[[5]](#footnote-6)

Electronic Filers: Comments may be filed electronically using the Commission’s online Electronic Comment Filing System (ECFS); <https://www.fcc.gov/ecfs/>.

Paper Filers: Parties who choose to file by paper must file an original and one copy of each filing.

Filings can be sent by hand or messenger delivery, by commercial overnight courier, or by first-class or overnight U.S. Postal Service mail. All filings must be addressed to the Commission’s Secretary, Office of the Secretary, Federal Communications Commission.

* + All hand-delivered or messenger-delivered paper filings for the Commission’s Secretary

must be delivered to FCC Headquarters at 445 12th Street, SW, Room TW-A325, Washington, DC 20554. The filing hours are 8:00 a.m. to 7:00 p.m. All hand deliveries must be held together with rubber bands or fasteners. Any envelopes and boxes must be disposed of before entering the building.

* + Commercial overnight mail (other than U.S. Postal Service Express Mail and Priority Mail) must be sent to 9050 Junction Drive, Annapolis Junction, MD 20701.
	+ U.S. Postal Service first-class, Express, and Priority mail must be addressed to 445 12th Street, SW, Washington, DC 20554.

*Ex Parte Rules*. This proceeding shall be treated as a “permit-but-disclose” proceeding in accordance with the Commission’s *ex parte* rules.[[6]](#footnote-7) Persons making *ex parte* presentations must file a copy of any written presentation or a memorandum summarizing any oral presentation within two business days after the presentation (unless a different deadline applicable to the Sunshine period applies). Persons making oral *ex parte* presentations are reminded that memoranda summarizing the presentation must (1) list all persons attending or otherwise participating in the meeting at which the *ex parte* presentation was made, and (2) summarize all data presented and arguments made during the presentation. If the presentation consisted in whole or in part of the presentation of data or arguments already reflected in the presenter’s written comments, memoranda or other filings in the proceeding, the presenter may provide citations to such data or arguments in his or her prior comments, memoranda, or other filings (specifying the relevant page and/or paragraph numbers where such data or arguments can be found) in lieu of summarizing them in the memorandum. Documents shown or given to Commission staff during *ex parte* meetings are deemed to be written *ex parte* presentations and must be filed consistent with rule 1.1206(b). In proceedings governed by rule 1.49(f) or for which the Commission has made available a method of electronic filing, written *ex parte* presentations and memoranda summarizing oral *ex parte* presentations, and all attachments thereto, must be filed through the electronic comment filing system available for that proceeding, and must be filed in their native format (*e.g.*, .doc, .xml, .ppt, searchable .pdf). Participants in this proceeding should familiarize themselves with the Commission’s *ex parte* rules.

*People with Disabilities.* To request materials in accessible formats for people with disabilities (Braille, large print, electronic files, audio format), send an e-mail to fcc504@fcc.gov or call the Consumer and Governmental Affairs Bureau at 202-418-0530 (voice), 844-432-2275 (videophone), or 202-418-0432 (TTY).

*Additional Information.* For further information regarding this Public Notice, please contact Athula Gunaratne, Wireline Competition Bureau, Pricing Policy Division, at (202) 418-0876 or Athula.gunaratne@fcc.gov.

1. Letter from Tina Moore, Compliance Officer, Southwest Arkansas Telephone Cooperative, Inc., to Kris Monteith, Bureau Chief, Wireline Competition Bureau, Federal Communications Commission (dated September 13, 2019). [↑](#footnote-ref-2)
2. See *id.* at 2. [↑](#footnote-ref-3)
3. *See* 47 CFR §§ 1.2, 1.405, and 1.419. [↑](#footnote-ref-4)
4. All filings relating to this Public Notice should refer *only* to the docket listed above. [↑](#footnote-ref-5)
5. *See Electronic Filing of Documents in Rulemaking Proceedings,* 63 FR 24121 (1998). [↑](#footnote-ref-6)
6. 47 CFR §§ 1.1200 *et seq.* [↑](#footnote-ref-7)