

proceeding should not be considered by the Commission as precedential and should carry only so much weight in future proceedings as the relative facts and circumstances in the proceedings merit, in accordance with all laws establishing the Commission's jurisdiction, as well as the due process rights of the carriers. With that in mind, the RTCN expressly reserves the right to comment further in this proceeding and future proceedings that may directly address high cost distribution and reporting requirements pertaining to rate-of-return carriers.

Dated this 27th day of October 2016.

**RURAL TELECOMMUNICATIONS
COALITION OF NEBRASKA**

**ATC Communications,
Benkelman Telephone Company, Inc.,
Cozad Telephone Company,
Diller Telephone Company,
Glenwood Network Services, Inc.
The Glenwood Telephone Membership
Corporation,
Hartman Telephone Exchanges, Inc.,
Hemingford Cooperative Telephone Co.,
Mainstay Communications,
Pierce Telephone Co., Inc. Plainview
Telephone Company,
Southeast Nebraska Communications, Inc.,
Wauneta Telephone Company, and
Westel Systems.**

By: REMBOLT LUDTKE LLP
3 Landmark Centre
1128 Lincoln Mall, Suite 300
Lincoln, NE 68508
(402) 475-5100
apollock@remboltlawfirm.com
tkirk@remboltlawfirm.com

By: _____
Andrew S. Pollock (#19872)
Troy S. Kirk (#22589)

CERTIFICATE OF SERVICE

The undersigned hereby certifies that an original and five copies of the foregoing *Comments of the Rural Telecommunications Coalition of Nebraska* were filed with the Public Service Commission on October 31, 2016, and a copy was served via electronic mail on October 31, 2016, addressed as shown below, to the following:

Nebraska Public Service Commission
Brandy Zierott
Brandy.Zierott@nebraska.gov

Nebraska Public Service Commission
Sue Vanicek
Sue.Vanicek@nebraska.gov

Andrew S. Pollock

24620.0024844-5349-2795, v. 1