TENNESSEE REGULATORY AUTHORITY

Sara Kyle, Chairman
Lynn Greer, Director
Melvin Malone, Director

460 James Robertson Parkway
Nashville, Tennessee 37243-0505

NOTICE OF FILING

DOCKET:

02-00125	Ardmore Telephone Company
02-00130	Crockett Telephone Company
02-00131	Peoples Telephone Company
02-00132	West Tennessee Telephone Company
02-00133	CenturyTel of Adamsville, Inc.
02-00134	CenturyTel of Claiborne, Inc.
02-00135	CenturyTel of Ooltewah-Collegedale, Inc.
02-00137	Loretto Telephone Company
02-00138	Millington Telephone Company, Inc.
02-00139	Concord Telephone Exchange, Inc.
02-00140	Humphreys County Telephone Company
02-00141	Tellico Telephone Company
02-00142	Tennessee Telephone Company
02-00143	Citizens Telecommunications Company of Tennessee
02-00144	Citizens Telecommunications Co. of the Volunteer State
02-00145	United Telephone Company, Inc.

IN RE: **Tariff to Provide Reductions to Offset a Portion of the 2002 Tax Credit**

DATE: **March 12, 2002**

Pursuant to action taken by the Directors at the Tennessee Regulatory Authority Conference on March 12, 2002, the above-referenced companies, either individually or collectively, as well as the Consumer Advocate and Protection Division of the Office of the Attorney General are directed to file briefs no later than **2:00 pm, Tuesday, March 19, 2002**, addressing the following issues:

1.   Whether the estimated net tax savings created by the Act (2001 Tenn. Pub. Acts ch. 195) must be flowed through to business customers only in the form of price adjustments to the tariffed rates of telecommunications services, as opposed to tax credits; and

2.   Whether it is appropriate for qualifying companies, particularly rate-of-return regulated companies, to deduct costs for complying with the Act's requirements in such companies' calculation of estimated net tax savings.

For the Tennessee Regulatory Authority,

K. David Waddell
Executive Secretary