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May 23, 2006

Sharla Dillon, Docket Room
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243

Re: IBFA Acquisition Company, LLC d/b/a Farm Bureau Connection
Case No. 05-00151

Dear Ms. Dillion:

We are the attorneys for IBFA Acquisition Company, LLC d/b/a Farm Bureau Connection ("IBFA"). IBFA was authorized to resell telecommunications services in Tennessee pursuant to Rule 1220-4-2-.57 in Case No. 0-00472.

Enclosed herewith for filing with the Regulatory Authority, please find an original and four (4) copies of the company's initial resold local exchange services tariff No. 1 and interexchange services tariff No. 2, along with a CD containing same.

In addition, enclosed is a duplicate copy of this filing. Please date-stamp the duplicate and return it to me in the enclosed stamped, self-addressed envelope.

Should you have any questions concerning this filing, please contact me.

Very truly yours,

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.


Patrick D. Crocker
PDC/tlb