NOWALSKY, BRONSTON & GOTHARD

A Professional Limited Liability Company
Attorneys at Law
3500 North Causeway Boulevard
Suite 1442
Metairie, Louisiana 70002

Telephone: (504) 832-1984 Facsimile: (504) 831-0892 Monica Borne Haab Philip R. Adams, Jr.

Of Counsel Bruce C. Betzer

August 25, 2006

Via Overnight Mail

Leon L. Nowalsky

Edward P. Gothard

Benjamin W. Bronston

Executive Secretary Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, TN 37243

Re: Joint Application by Telecom Management, Inc.

d/b/a Pioneer Telephone

and Adelphia Telecommunications, Inc.

For Approval of an Asset Purchase Agreement and

Transfer of Customers Docket No. 05-00277

Dear Sir or Madam:

Pursuant to the Order Approving Transfer of Authority issued on April 19, 2006, and conversation with Staff, this letter informs the Commission that the above referenced transaction has been consummated. The transaction closed on February 8, 2006.

The customer notice was inadvertently sent out to customers prior to its approval by Commission Staff, a copy of which is attached. After review, please advise whether any further action is required regarding the notice.

The parties request that the certification of Adelphia Telecommunications, Inc. be canceled as the company is no longer operating in the State of Tennessee.

An original and thirteen (13) copies of this letter have been enclosed for filing. Please return the additional copy of this letter in the envelope provided as evidence of the filing.

Sincerely,

Becky Heggelund

Enclosure

[Adelphia logo here]

Telecom Management, Inc., d/b/a Pioneer Telephone

Adelphia Telecommunications, Inc.

[to go to interstate and international customers of Adelphia.]

October 17, 2005

Dear Customer:

Telecom Management, Inc., d/b/a Pioneer Telephone ("Pioneer") and Adelphia Telecommunications, Inc. ("Adelphia") have entered into an Asset Purchase Agreement, whereby the telecommunications assets of Adelphia will be acquired by Pioneer, and Pioneer will become your interstate/international telecommunications service provider for long distance services. Pioneer and Adelphia anticipate this happening on or before November 19, 2005.

This change in ownership will not affect or in any way disrupt your current service. At the moment, your rates fall under one of three Adelphia rate plans: 7, 7.5 or 8 cents per minute. Your rates and the terms and conditions under your existing contract will not change as a result of the transaction. No charges or fees will be imposed and no rate increase will occur as a result of this transaction. Although no rate increases are anticipated at this time, pursuant to Tennessee law, for a period of at least ninety (90) days, Pioneer will provide a notice to all customers, thirty (30) days in advance, if there are to be any rate increases that may affect your service. Pioneer will inform you, by separate mailing, of any post-transaction changes which may occur. For the Adelphia terms and conditions please go to http://www.Adelphia.com.

We realize you have a choice of carriers. Subject to the terms and conditions of your existing contract with Adelphia, including applicable termination penalties, you have the right to choose a different carrier for your services. Please note that if you are a customer of Adelphia on the date of the transfer and you have not informed Adelphia that you have made arrangements to switch to a carrier other than Pioneer, your services will automatically be transferred and your account assigned to Pioneer. Pioneer will reimburse any fees charged to you by your local exchange carrier associated with changing your service to Pioneer. Also, if you have placed a "freeze" on the services to prevent the unauthorized transfer of your services to another carrier, the freeze will be lifted and your services will be transferred to Pioneer. You must contact your local exchange carrier to re-establish freeze protection for your Services after the transfer. Pioneer will be responsible for any outstanding Adelphia customer complaints after the date of transfer. If you have any questions, please call one of Pioneer's Customer Service Representatives at 1-888-492-6878.

We at Pioneer are pleased to welcome you to our team and would like to express our appreciation for allowing us the opportunity to be your telecommunication service provider. We are confident that you will be pleased with the high quality of our service.

Yours faithfully,

Sue Bouchard, President Telecom Management, Inc. d/b/a Pioneer Telephone

Maria Arias, Vice President Adelphia Telecommunications, Inc.