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August 18, 2009

FEDERAL EXPRESS

Ms. Darlene Standley
Chief, Telecommunications
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

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AUG 18 2009

TN REGULATORY AUTHORITY
UTILITIES DIVISION

RE: West Tennessee Telephone Company, Inc.
Docket No. 09-00106

Dear Ms. Standley:

I have enclosed revised tariff pages on behalf of West Tennessee Telephone Company, Inc. These revised tariff pages reflect a revision to the Ad Valorem Tax Equity Credit.

The following revised tariff pages are enclosed:

Section 3	13th Revised Page 2
Section 7	9th Revised Page 19
Section 11	8th Revised Page 65

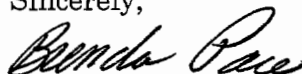
I have also enclosed worksheets showing the development of the new rates and the new price adjustment pursuant to 67-6-222.

Please accept this filing with a proposed effective date of October 1, 2009. I appreciate your bringing this to the attention of the Tennessee Regulatory Authority.

West Tennessee Telephone Co., Inc.
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If you should have any questions, please do not hesitate to contact me at
318.322.0015.

Sincerely,

A handwritten signature in cursive script that reads "Brenda Pace".

Brenda Pace
Tariff Assistant

Enclosures

cc: West Tennessee Telephone Company, Inc.
Consumer Advocate Division

TEC Tennessee Telephone Companies
Revised True Up of Business Rates for Tennessee Ad Valorem Tax Equity Payments Received
For October 1, 2009

	<u>Crockett</u>	<u>Peoples</u>	<u>West Tennessee</u>
1 8th Price Adjustment Amount - (per Pass Thru W/S Ln 4)	9,879.94	7,545.30	9,271.25
2 7th Price Adjustment Amount - (per Pass Thru W/S Ln 5)	<u>(5,454.06)</u>	<u>(3,732.00)</u>	<u>(8,277.91)</u>
3 True-up amount (Ln 1 - Ln 2)	15,334.00	11,277.30	17,549.16
4 Monthly Revenue amount for rate adjustment (Ln 3 / 12)	<u>1,277.83</u>	<u>939.77</u>	<u>1,462.43</u>
5 June 2009 Business Customers	<u>854</u>	<u>888</u>	<u>509</u>
6 10/1/2009 Decrease (Increase) of Business Rates per Month (Ln 4 / Ln 5)	<u>1.50</u>	<u>1.06</u>	<u>2.87</u>

June 2009 Business Customers

Bus-1 Pty Access Line - BRA	548	611	371
Key Access Line - BRA	197	118	84
PBX Access Trunk - BRA	8	9	2
Payphone Access Line - BRA	1	1	4
Payphone Access Line - Company E	4	0	0
ISDN/BRI 2B+D Bus	0	0	0
Trunk ISP	<u>96</u>	<u>149</u>	<u>48</u>
Total Business Customers	854	888	509

Old Rates

Bus-1 Pty Access Line - BRA	19.14	7.96	5.46
Key Access Line - BRA	37.50	17.31	7.66
PBX Access Trunk - BRA	37.50	32.41	12.66
Payphone Access Line - BRA	31.21	14.44	10.69
Payphone Access Line - Company E	31.21	14.44	10.69
ISDN/BRI 2B+D Bus	55.00	55.00	55.00
Trunk ISP	19.14	7.96	5.46

New Rates

Bus-1 Pty Access Line - BRA	17.64	6.90	2.59
Key Access Line - BRA	36.00	16.25	4.79
PBX Access Trunk - BRA	36.00	31.35	9.79
Payphone Access Line - BRA	29.71	13.38	7.82
Payphone Access Line - Company E	29.71	13.38	7.82
ISDN/BRI 2B+D Bus	53.50	53.94	52.13
Trunk ISP	17.64	6.90	2.59

New Price Adjustment Pursuant to 67-6-222	1.50	1.06	2.87
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Summary of 2008 Accounting entries on books to accrue ad valorem tax equity refund payment

119020-0085 Other A/R From Non Affil Co	19,496	29,221	17,573
724001-0085 Operating Taxes-Property Ad Valorem Credits	(19,496)	(29,221)	(17,573)

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TEC Tennessee Telephone Companies
Revised Property Tax Calculation - Net Pass Through Amount
8th Price Adjustment Effective October 1, 2009

Response: Docket No. 09-00106

	<u>Crockett</u>	<u>Peoples</u>	<u>West Tennessee</u>	<u>Total</u>
1. Total Equity Payment Received June/July 2009	33,997.25	48,731.06	30,501.66	113,229.97
2. Jurisdictional Separations Impact (Part 36/69). Ln 1 * Separations factor	8,499.31	12,182.77	7,625.42	28,307.49
3. Impact to USF support, if applicable (include supporting calculations)	<u>15,618.00</u>	<u>29,003.00</u>	<u>13,605.00</u>	<u>58,226.00</u>
Net Tax Savings to Company to be flowed through to business customers. (Line 1 less lines 2 and 3)	9,879.94	7,545.30	9,271.25	26,696.48
5. Total Excess Flow per Worksheet	<u>(5,454.06)</u>	<u>(3,732.00)</u>	<u>(8,277.91)</u>	<u>(17,463.98)</u>
Difference (Line 4 less Line 5) If Line 4 is greater than Line 5, then the difference represents the additional amount that existing rates need to be reduced. If Line 5 is greater than Line 4, then the difference represents the amount by which existing rates may be increased.	<u>15,334.00</u>	<u>11,277.30</u>	<u>17,549.16</u>	<u>44,160.45</u>

USF Impact Schedule

USF Yearly Payment from USF Algorithm W/O Tax Equity Payment Received June/July 2008	272,647.00	1,148,965.00	281,234.00	1,702,846.00
USF Yearly Payment from USF Algorithm With Tax Equity Payment Received June/July 2008	<u>288,265.00</u>	<u>1,177,968.00</u>	<u>294,839.00</u>	<u>1,761,072.00</u>
Impact to USF support	<u>15,618.00</u>	<u>29,003.00</u>	<u>13,605.00</u>	<u>58,226.00</u>

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TEC Tennessee Telephone Companies
Property Tax Reduction Excess Flow Worksheet
For October 1, 2009

		<u>CTC</u>	<u>PTC</u>	<u>WTC</u>	<u>Total</u>
Equity Payment Received 02-03		27,254	46,191	30,548	103,993
Jurisdictional Separations		<u>(4,660)</u>	<u>(7,790)</u>	<u>0</u>	<u>(12,450)</u>
Net		22,594	38,401	30,548	91,543
Equity Payment Received 04		26,062	38,990	24,711	89,763
Jurisdictional Separations		<u>(6,515)</u>	<u>(9,747)</u>	<u>0</u>	<u>(16,262)</u>
High Cost		<u>0</u>	<u>(21,889)</u>	<u>0</u>	<u>(21,889)</u>
Net		19,547	7,354	24,711	51,612
Equity Payment Received 05		23,744	34,224	21,909	79,877
Jurisdictional Separations		<u>(5,936)</u>	<u>(8,556)</u>	<u>(2,739)</u>	<u>(17,231)</u>
High Cost		<u>(12,253)</u>	<u>(19,638)</u>	<u>(9,562)</u>	<u>(41,453)</u>
Net		5,555	6,030	9,608	21,193
Equity Payment Received 06		27,262	39,250	24,496	91,008
Jurisdictional Separations		<u>(6,816)</u>	<u>(9,813)</u>	<u>(3,062)</u>	<u>(19,691)</u>
High Cost		<u>(14,258)</u>	<u>(22,760)</u>	<u>(12,650)</u>	<u>(49,668)</u>
Net		6,188	6,677	8,784	21,649
Equity Payment Received 07		22,726	32,708	18,957	74,391
Jurisdictional Separations		<u>(5,681)</u>	<u>(8,177)</u>	<u>(2,370)</u>	<u>(16,228)</u>
High Cost		<u>(11,915)</u>	<u>(19,235)</u>	<u>(9,947)</u>	<u>(41,097)</u>
Net		5,130	5,296	6,640	17,066
Equity Payment Received 08		20,142	29,918	17,850	67,910
Jurisdictional Separations		<u>(5,036)</u>	<u>(7,480)</u>	<u>(2,231)</u>	<u>(14,747)</u>
High Cost		<u>(10,695)</u>	<u>(17,634)</u>	<u>(9,285)</u>	<u>(37,614)</u>
Net		4,411	4,804	6,334	15,549
Equity Payment Received 09		33,997	48,731	30,502	113,230
Jurisdictional Separations		<u>(8,499)</u>	<u>(12,183)</u>	<u>(3,813)</u>	<u>(24,495)</u>
High Cost		<u>(15,618)</u>	<u>(29,003)</u>	<u>(13,605)</u>	<u>(58,226)</u>
Net		9,880	7,545	13,084	30,509
Total Net to Flow		73,305	76,107	99,709	249,121
Total Flowed		67,851	72,375	91,431	231,657
Excess Flow		5,454	3,732	8,278	17,464
Monthly Decrease		455	311	690	1,455
Units	854	0.53	0.35	1.36	
Monthly Decrease		0.53	0.35	1.36	
Property Tax Rate Reductions					
02-03 Rate Decrease		1.56	2.79	2.88	
21 Months		32.76	58.59	60.48	
X units	995	32,596	54,606	51,529	138,731
03-04 Rate Decrease		0.44	0.93	0.21	
12 Months		5.28	11.16	2.52	
X units	914	4,826	9,798	2,036	16,660
04-05 Rate Decrease		0.72	-0.71	0.25	
12 Months		8.64	-8.52	3	
X units	955	8,251	(8,818)	1,923	1,356
05-06 Rate Decrease		1.98	2.53	3.96	
12 Months		23.76	30.36	47.52	
X units	945	22,453	31,058	29,605	83,116
06-07 Rate Decrease		-0.73	-1.78	-0.36	
12 Months		-8.76	-21.36	-4.32	
X units	915	(8,015)	(21,531)	(2,691)	(32,237)
07-08 Rate Decrease		0.37	0.31	0.66	
12 Months		4.44	3.72	7.92	
X units	891	3,956	3,806	4,728	12,490
08-09 Rate Decrease		0.36	0.31	0.66	
X 12		4.32	3.72	7.92	
X Units	876	3,784	3,456	4,301	11,541
Total Reductions		67,851	72,375	91,431	231,657

GENERAL SERVICES TARIFF

West Tennessee Telephone Company, Inc.

TRA Tariff 1

SECTION 3

Lera Roark

13th Revised Page 2

Vice President

Cancels 12th Revised Page 2

Issued: 8/18/09

Effective: 10/01/09

3. BASIC LOCAL EXCHANGE SERVICE

3.1 Monthly Exchange Rates

The rates specified herein entitle the subscriber to an unlimited number of messages to all stations bearing the designation of central offices within the serving exchange and additional exchanges as shown in Section 3.3, local calling areas, of this tariff.

Exchanges of Atwood, Bradford, Rutherford & Trezevant

Access Line	Rotary	Tone	
Residence	\$ 1.11	\$ 1.11	
Business	5.46	5.46	
Price Adjustment Pursuant to 67-6-222*	(2.87)	(2.87)	(I)
Adjusted Business Access Lines	2.59	2.59	(R)
Key Systems	7.66	7.66	
Price Adjustment Pursuant to 67-6-222*	(2.87)	(2.87)	(I)
Adjusted Business Key Systems	4.79	4.79	(R)
PBX Trunk	12.66	12.66	
Price Adjustment Pursuant to 67-6-222*	(2.87)	(2.87)	(I)
Adjusted Business PBX Trunk	9.79	9.79	(R)

* The Ad Valorem Tax Equity Credit per Section 67-6-222 of the Tennessee Code Annotated applies to Business Customers only. The Ad Valorem Tax Equity Credit amount will be in effect through September 30, 2010. This reflects a true up of the rate adjustment to reflect the Company's actual level of property tax saving as a result of Section 67-6-222. (T)

This service is amended pursuant to TRA Docket No. 09-00106 dated July 19, 2009. (T)

3.2

GENERAL SERVICES TARIFF

West Tennessee Telephone Company, Inc.

TRA Tariff 1

SECTION 7

Lera Roark

9th Revised Page 19

Vice President

Cancels 8th Revised Page 19

Issued: 8/18/09

Effective: 10/1/09

7. COIN TELEPHONE SERVICE

7.4 PAYPHONE ACCESS LINES (Continued)

C. RULES AND REGULATIONS (Continued)

10. The Company reserves the right to disconnect service when the customer does not comply with the FCC and state rules and regulations related to payphone access lines and equipment.
11. The Multiline Business Subscriber Line Charge, as found in the interstate access services tariff, is applicable to all payphone access lines.

D. RATES AND CHARGES

		Monthly Rate	Nonrecurring Charge
1.	Payphone Access Line ¹	\$ 10.69	
	Price Adjustment		
	Pursuant to 67-6-222 *	(2.87)	(I)
	Adjusted Payphone Access Line	\$ 7.82	(R)
2.	Coin Supervision	2.21	
3.	Originating Line Screening (OLS)	--	\$7.95

* The Ad Valorem Tax Equity Credit per Section 67-6-222 of the Tennessee Code Annotated applies to Business Customers only. The Ad Valorem Tax Equity Credit amount will be in effect through September 30, 2010. This reflects a true up of the rate adjustment to reflect the Company's actual level of property tax saving as a result of Section 67-6-222. (T)

Note 1: Installation, moves and change charges will be those applicable to business service.

This service is amended pursuant to TRA Docket No. 09-00106 dated July 19, 2009. (T)

GENERAL SERVICES TARIFF

West Tennessee Telephone Company, Inc.

Lera Roark
Vice President
Issued: 8/18/09

TRA Tariff 1
SECTION 11
8th Revised Page 65
Cancels 7th Revised Page 65
Effective: 10/01/09

11. MISCELLANEOUS SERVICE ARRANGEMENTS

11.13 INTEGRATED SERVICES DIGITAL NETWORK (ISDN) (Continued)

1. Business Service (IBS) (Continued)

E. Rates and Charges

1) Interface

a) Basic Rate DSL Access Arrangement/Business Service

	Installation Charge	Month to Month	Rate Stability Monthly Rate		
			24 - 59 Mos. Plan	60 - 120 Mos. Plan	
- ISDN Access/ISDN with High Speed Packet Access	\$58.50	\$55.00	\$55.00	\$55.00	
Price Adjustment Pursuant to 67-6-222**		(2.87)	(2.87)	(2.87)	(I)
Adjusted ISDN Access		52.13	52.13	52.13	(R)

b) Channels Activated

- B Channel (Maximum of 2) ¹					
- Circuit Switched Voice/Data, each					
- Flat Rate	\$24.00*	\$16.25	\$13.25	\$11.25	
- Permanent High Speed Packet, each	\$24.00*	\$120.00	\$110.00	\$100.00	
- D Channel (Maximum of 1)					
- Low Speed Packet as a single service					
- one only	\$24.00*	\$ 13.50	\$ 12.50	\$ 12.00	
- Low Speed Packet with a B channel service, each	\$24.00*	\$ 13.50	\$ 12.50	\$ 12.00	

* Does not apply at initial installation of ISDN Service. Applicable only for subsequent changes.

** The Ad Valorem Tax Equity Credit per Section 67-6-222 of the Tennessee Code Annotated applies to Business Customers only. The Ad Valorem Tax Equity Credit amount will be in effect through September 30, 2010. This reflects a true up of the rate adjustment to reflect the Company's actual level of property tax saving as a result of Section 67-6-222. (T)

Note 1: On-Demand High Speed Packet B channel requires both Circuit Switched Voice/Data and On-Demand High Speed Packet to indicate one activation.