



August 3, 2010

Ms. Darlene Standley, Executive Secretary Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, Tennessee 37243

Subject: Revision of Local Service Tariff No. 1 Volunteer First Services, LLC dba VolFirst Services

Dear Ms. Standley:

Enclosed are an original and four copies of the subject tariff for review and approval.

This revision is necessary to:

- To add section 12.2 Tax Equity Pass Through Reduction for Business Customers
- Attachment A reflects the work sheet indicating how the Tax Equity Payment is applied.

An additional copy of this letter is also enclosed. Please date stamp and return it in the enclosed stamped, self-addressed envelope.

If you have any questions relative to this tariff revision, please call me at 931-484-5097

Sincerely,

Jámie Winningham

Subsidiary Operations Specialist

Enclosure (5)

C.C. Levoy Knowles

RECEIVED

AUG 0 4 2010

TN REGULATORY AUTHORITY UTILITIES DIVISION

Check Sheet

The title page and pages 1 through 58 inclusive of this Tariff are effective as of the dates shown. Original and revised pages, as named below, comprise all changes from the original tariff in effect on the dated indicated.

Page	Revision				
Title	Original	31	1st Revised	48	Original
1	2 nd Revised	32	1 st Revised	48-1	Original
2	4th Revised	33	Original	49	Original
2-1	2nd Revised *	34	Original	50	Original
3	Original	34-1	Original	51	Original
4	Original	34-2	Original	52	Original
5	Original	34-3	Original	53	Original
6	Original	34-4	Original	54	1 st Revised
7	Original	34-5	Original	55	Original
8	Original	34-6	Original	56	1 st Revised
9	Original	34-7	Original	57	1st Revised
10	Original	34-8	Original	58	2 nd Revised
11	Original	34-9	Original	59	1st Revised *
12	Original	34-10	Original		
13	Original	34-11	Original		
14	Original	34-12	Original		
15	Original	35	Original		
16	Original	36	Original		
17	Original	37	Original		
18	Original	38	Original		
19	Original	39	1st Revised		
20	1 st Revised	40	Original		
20-1	Original	41	1 st Revised		
21	1st Revised	42	Original		
22	Original	43	Original		
23	Original	44	Original		
24	Original	44-1	Original		
25	Original	44-2	Original		
26	Original	44-3	Original		
27	Original	44-4	Original		
28	Original	45	Original		
29	1 st Revised	46	Original		
30	Original	47	Original		

Issued: August 2, 2010 Effective: October 1, 2010

PO Box 1249 354 West Ave Crossville, TN 38557

Volunteer First Services, LLC Local Exchange Services T.R.A. No. 1

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12.1 2009 Tax Equity Pass Through Reduction for Business Customers	59
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12. Tax Equity Pass Through Reduction for Business Customers

- 12.1 2009 Tax Equity Pass Through Reduction for Business Customers Beginning October 1, 2009, continuing through September 30, 2010, non-recurring charges for new or additional business services including Basic Business and Multi-Line access line charges, Business-12 Month Agreement Charges, Payphone Transmission line charges will be \$0. The new rate applies to new or additional business services added and does not apply to changes to, moves of, or reconnect from removal due to non-payment, or existing services.
- 12.2 2010 Tax Equity Pass Through Reduction for Business Customers (N)
 Beginning October 1, 2010, continuing through September 30, 2011, non-recurring charges for new or additional business services including Basic Business and Multi-Line access line charges, Business-12 Month Agreement Charges, Payphone Transmission line charges will be \$0. The new rate applies to new or additional business services added and does not apply to changes to, moves of, or reconnect from removal due to non-payment, or existing services.

Issued: August 3, 2010 Effective: October 1, 2010

ATTACHMENT A

Service Description	No. Units Oct. 2009 August 2010	Estimated Units August 2010 August 2011	Rate Reduction Per Unit	Total Rate Reduction	Tariff Section 12.
Basic Business & Multi-Line Access Installation Charge	160	336	\$ 65.00	\$ 21,840.00	
Total Reduction in Business Installation Charges				\$ 21,840.00	
Total Installation Reduction		\$21,840.00			
Total Pass Through Reduction		\$ 21,840.00			
Equity Payment Received		\$7,940.14			
Carry Over Amount 2009-2010		(\$13,899.86)			

^{*} Payphone Transmission Line based on 1 1/2 times the Business and Multi Line Access Charge.