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TN REGULATORY AUTHORITY UTILITIES DIVISION

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1630 Bowling Green Rd P.O. Box 96 Scottsville, KY 42164 (270) 622-7500

August 2, 2010

Mr. David Foster Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, TN 37243-0505

RE: Docket No. 10-001329

Dear Mr. Foster:

As per your letter dated July 26, 2010, enclosed are thirteen written copies of our most recent Ad Valorem Tax Report pertaining to North Central Communications Certificate to Provide Competitive Local Telecommunications Services in Tennessee.

Should you have any questions, please contact me.

Regards,

Johnny L. McClanahan

VP Finance and Administrative Services

Enclosures