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April 26, 2002

EXECUTIVE SECRETARY

VIA HAND DELIVERY

Mr. K. David Waddell
Executive Secretary
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243

Re: Tariffs to Provide Rate Reductions to Offset a Portion of the 2002 Tax Credit of Concord Telephone Company, Humphreys County Telephone Company, Tellico Telephone Company, and Tennessee Telephone Company, TRA Docket Nos. 02-00139, 02-00140, 02-00141, 02-00142 (respectively)

Dear Mr. Waddell:

Today, Concord Telephone Company, Humphreys County Telephone Company, Tellico Telephone Company, and Tennessee Telephone Company (collectively, "TDS") discovered that the price adjustments made in each of their April 5, 2002 tariff filings were inadvertantly and erroneously calculated on an eighteen-month basis as opposed to the twelve-month basis required by the TRA. TDS regrets this unintentional error and any inconvenience it has caused.

Upon learning about this error, we contacted Joe Shirley of the TRA staff to discuss filing new revised tariffs. Pursuant to that conversation, we now believe it is acceptable for TDS to wait to correct its tariff filings until after the April 30, 2002 Directors' Conference. Please let me know if this approach is not acceptable.

Should you have any questions or comments with respect to this matter, please do not hesitate to contact me.

Very truly yours,

R. D. Grimes

R. Dale Grimes

RDG/gci
cc: Mr. Bruce H. Mottern (via facsimile)

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