TENNESSEE REGULATORY AUTHORITY

Sara Kyle, Chairman
Lynn Greer, Director
Melvin Malone, Director

460 James Robertson Parkway
Nashville, Tennessee 37243-0505

NOTICE OF FILING

DOCKET:	**02-00125**	**Ardmore Telephone Company**
	02-00130	**Crockett Telephone Company**
	02-00131	**Peoples Telephone Company**
	02-00132	**West Tennessee Telephone Company**
	02-00133	**CenturyTel of Adamsville, Inc.**
	02-00134	**CenturyTel of Claiborne, Inc.**
	02-00135	**CenturyTel of Ooltewah-Collegedale, Inc.**
	02-00137	**Loretto Telephone Company**
	02-00138	**Millington Telephone Company, Inc.**
	02-00139	**Concord Telephone Exchange, Inc.**
	02-00140	**Humphreys County Telephone Company**
	02-00141	**Tellico Telephone Company**
	02-00142	**Tennessee Telephone Company**
	02-00143	**Citizens Telecommunications Company of Tennessee**
	02-00144	**Citizens Telecommunications Co. of the Volunteer State**
	02-00145	**United Telephone Company, Inc.**

IN RE: **Tariff to Provide Reductions to Offset a Portion of the 2002 Tax Credit**

DATE: **March 12, 2002**

Pursuant to action taken by the Directors at the Tennessee Regulatory Authority Conference on March 12, 2002, the above-referenced companies, either individually or collectively, as well as the Consumer Advocate and Protection Division of the Office of the Attorney General are directed to file briefs no later than **2:00 pm, Tuesday, March 19, 2002**, addressing the following issues:

1. Whether the estimated net tax savings created by the Act (2001 Tenn. Pub. Acts ch. 195) must be flowed through to business customers only in the form of price adjustments to the tariffed rates of telecommunications services, as opposed to tax credits; and

2. Whether it is appropriate for qualifying companies, particularly rate-of-return regulated companies, to deduct costs for complying with the Act's requirements in such companies' calculation of estimated net tax savings.

For the Tennessee Regulatory Authority,

K. David Waddell
Executive Secretary

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