



December 23, 2011

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PANHANDLE TELECOMMUNICATION SYSTEMS, INC.
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VIA ELECTRONIC TARIFF FILING SYSTEM

Office of the Secretary
Federal Communications Commission
9300 East Hampton Drive
Capitol Heights, Maryland 20743

Attention: Competitive Pricing Division, Wireline Competition Bureau

The accompanying initial Base Document Tariff, F.C.C. No. 1 issued by Panhandle Telecommunication Systems, Inc. (PTSI) (FRN 0001704246), is being filed in compliance with the Electronic Tariff Filing System Report and Order, effective November 17, 2011.

Please direct any questions or concerns regarding this filing to PTSI's consultant at the following service access: 5929 Balcones Drive, Suite 200, Austin, Texas 78731-4280; or facsimile number (512) 343-0119; or my email: deb.morgan@chrsolutions.com.

Sincerely,

A handwritten signature in black ink that reads "Deb Morgan". The signature is written in a cursive, flowing style.

Deb Morgan
Authorized Representative for
Panhandle Telecommunication Systems, Inc.

DM/pjf

cc: Ms. Gaylynn Bohanan, PTSI
Ms. Kelley Wells, PTSI