



March 6, 2012

VIA ETFS

Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street SW
Washington, DC 20554

Katherine E. Barker Marshall

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Re: **Bluegrass Telephone Company, Inc. d/b/a Kentucky Telephone Company - FRN: 0012156352**

Dear Ms. Dortch:

Bluegrass Telephone Company, Inc. d/b/a Kentucky Telephone Company ("Bluegrass"), a competitive telecommunications carrier, hereby submits its Complete Base Tariff via the Commission's Electronic Tariff Filing System. This filing incorporates changes effective February 29, 2012.

Thank you for your assistance in this matter and please do not hesitate to contact me if you have any questions or concerns.

Respectfully submitted,

/s/

Katherine E. Barker Marshall

RPP/513559.1