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Filed on 15 days' notice under
Section 204(a)(3) of the
Communications Act, as amended.

July 16, 1999

TRANSMITTAL NO. 26

Magalie Roman Salas
Secretary
Federal Communications Commission
445 Twelfth Street, S.W.
TW-A325
Washington, D.C. 20554

Attention: Common Carrier Bureau

Re: Tariff F.C.C. No. 1
Lafourche Telephone Company
112 West Tenth Street
Larose, LA 70373

Dear Ms. Salas:

The accompanying tariff pages issued by Lafourche Telephone Company ("Lafourche"), effective August 1, 1999, revise Lafourche's Tariff F.C.C. No. 1.

On June 16, 1999 Lafourche filed biennial access rates to become effective July 1, 1999 based on the historical years 1997 and 1998. Subsequent to the filing an error was discovered involving the application of a 1998 access reform change effective for price cap companies but not applicable to rate of return companies. This filing corrects that error. The correction adds a total of \$12,503 to the 1998 revenue requirement, which results in minor adjustments to the Lafourche access rates.

A check in the amount of \$630.00 is enclosed to cover the fee associated with this filing.

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Letter to Magalie Roman Salas
June 16, 1999
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The original of this transmittal letter is being filed by hand on the date indicated above at the Mellon Bank pursuant to Section 61.32(b) of the Commission's rules. Electronic versions of this transmittal letter and the tariff revision pages to Lafourche's Tariff F.C.C. No. 1 are being filed today via the Federal Communications Commission's Electronic Tariff Filing System.

Any questions or petitions regarding this filing should be addressed to the undersigned at the address or facsimile number indicated above.

Respectfully submitted,

/s/ A. Sheba Chacko

Enclosures

DCDOCS: 153872.1 (3@q801!.doc)