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Secretary
Federal Communications Commission
Washington, D.C. 20554

Transmittal No. 1

Polar Telcom, Inc. – FRN No. 0007023948

September 11, 2019

Attention: Wireline Competition Bureau

The accompanying tariff material issued by Polar Telcom, Inc., and bearing Tariff F.C.C. No. 1, Access Service, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended. This filing establishes rates and terms of service for the company as a rural provider.

The filing is scheduled to become effective on September 12, 2019.

In compliance with Section 61.14 of the Commission's Rules, the transmittal, associated files, required Form 159 and \$960.00 filing fee are being transmitted electronically today via the Commission's Electronic Tariff Filing System.

Questions may be referred to me at 770-649-1886.

Sincerely,

A handwritten signature in black ink, appearing to read "Eileen M. Bodamer", written in a cursive style.

Eileen M Bodamer, on behalf of Polar Telcom, Inc.

Enclosure – tariff (122 pages)

Cc: Karl Blake
Shari Flanders