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June 18, 2001

Transmittal No. 27

Ms. Magalie Roman Salas
Federal Communications Commission
445 12th St, SW
Washington, D.C. 20554

**Re: Lafourche Telephone Company Tariff Filing, Transmittal No. 27 - Filed
Pursuant to Section 204(a)(3) of the Communications Act on 15 Days' Notice**

Dear Ms. Salas:

The accompanying tariff material issued by Lafourche Telephone Company ("Lafourche"), and effective July 3, 2001, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended. This publication consists of Supplement No. 1, as indicated on the following Check Sheet.

Tariff F.C.C. No.

Check Sheet Revision No.

1

24th Revised Page 1

Supplement No. 1 cancels in its entirety Tariff F.C.C. No. 1 offering interstate access services by Lafourche. The tariff is being cancelled because Lafourche is an issuing carrier for the National Exchange Carrier Association, Inc., Tariff F.C.C. No. 5.

This tariff publication is being filed electronically. With the original of this letter, the statutory processing fee in the form of a personal check made payable to the Federal Communications Commission in the amount of \$655.00 and the FCC Form 159 are being hand-delivered to the Federal Communications Commission, Tariff Filings, P.O. Box 358150, Pittsburgh, Pennsylvania 15251-5150.

Acknowledgement and date of receipt of this filing is requested. A duplicate copy of this letter is provided for this purpose.

Ms. Magalie Roman Salas

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All correspondence in connection with this filing should be addressed to:

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Thank you for your assistance in this matter.

Sincerely,

/s/ Christopher R. Bjornson

Christopher R. Bjornson*
Associate

Enclosures

cc: Kit Crenshaw, Lafourche Telephone Company

WDC 215753v1

* Admitted only in Virginia. Practicing under the supervision of the members of the Washington, D.C. Office of Mintz Levin.