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June 28, 2005

Transmittal No. 28
(Filing Fee Enclosed)

Marlene Dortch, Secretary
Federal Communications Commission
Washington, D.C. 20554

Attn: Pricing Policy Division
Wireline Competition Bureau

Re: Beehive Telephone Company, Inc.
Beehive Telephone Co. Inc. Nevada
Tariff F.C.C. No. 1
FRN: 0004339784

Dear Ms. Dortch:

The accompanying tariff filing, by Beehive Telephone Companies: Beehive Telephone Company, Inc. and Beehive Telephone Co. Inc. Nevada ("Beehive") is filed electronically in compliance with Section 61.16(c) of the Federal Communications Commission's Rules and Regulations.

Beehive is making this filing under the authority of Special Permission No. 05-033 of the FCC in order to correct the tandem switching rate inadvertently filed on June 24, 2005. Beehive's filing is accompanied by a description and justification of its new access rates and includes a summary of costs support information.

Beehive's filing consists of tariff pages as indicated on the following check sheet:

Tariff F.C.C. No.

1

Check Sheet

27th Revised Page 1

20th Revised Page 10

Pursuant to Section 61.32(b) of the Commission's Rules, the FCC Form 159, and the requisite \$720 filing fee is included herewith.

All correspondence and inquiries concerning this transmittal should be referred to the undersigned counsel.

Very truly yours,

B. Lynn F. Ratnavale