

**This filing is made pursuant to
Section 2.04(a)(3) of the Communications
Act and becomes effective in 15 days**

**JAMES VALLEY COOPERATIVE TELEPHONE COMPANY
235 East 1st Avenue, PO Box 260
Groton, South Dakota 57445**

December 20, 2005

Transmittal No. 8
(filing fee enclosed)

Marlene H. Dortch, Secretary
Federal Communications Commission
445 12th Street, S.W. – TW-A325
Washington, D.C. 20554

Attention: Wireline Competition Bureau

Dear Ms. Dortch:

The accompanying tariff issued by James Valley Cooperative Telephone Company (JVCTC) (FRN #0005-0972-17) bearing F.C.C. No. 1, effective January 4, 2006, is sent to you in compliance with the Communications Act of 1934, as amended and pursuant to the Commission's Rules.

The purpose of this filing is to provide compliance with the Federal Communications Commission's Order, In the Matter of Presubscribed Interexchange Carrier Charges, FCC 05-32, released February 17, 2005 and DA 05-2713, released on October 14, 2005.

As required by Section 61.32 of the Rules, the original of this transmittal letter, plus the Commission's filing fee of seven hundred and twenty dollars (\$720.00) is being filed this date with the Mellon Bank in Pittsburgh, Pennsylvania.

Marlene H. Dortch
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Personal or facsimile service of petitions under Section 1.773(a)(4) of the Commission's Rules should be directed to JVCTC's counsel whose facsimile number is (202) 828-5568 and whose service address and name are given below.

Respectfully submitted,
**James Valley Cooperative
Telephone Company**

Gerard J. Duffy
Its Attorney

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