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February 27, 2006

Transmittal No. 32
(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. Salas:

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 in order to withdraw Beehive's February 14, 2006 filing due to uncertainty regarding the applicability of the NECA Tariff.

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

Tariff F.C.C. No.
1

Check Sheet
31st Revised Page 1
8th Revised Page 8
22nd 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,

A handwritten signature in black ink, reading "B. Lynn F. Ratnavale". The signature is written in a cursive, flowing style with a large initial "B" and a long, sweeping underline.

B. Lynn F. Ratnavale