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May 2, 2006

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

Attn: Competitive Pricing Division
Wireline Competition Bureau

Re: Beehive Telephone Company, Inc.
Beehive Telephone, Inc. Nevada
Tariff F.C.C. No. 1
Monthly Updated Base Document

Dear Ms. Salas:

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

This filing is made to incorporate all revisions to Beehive's Base Document effective as of the last day of April, 2006.

Pursuant to Section 61.15(f) of the Commission's Rules, no filing fee is being submitted.

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

Very truly yours,

/s/

B. Lynn F. Ratnavale