

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

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| IN RE: MARNE AND ELK HORN TELEPHONE COMPANY | DOCKET NOS. TF-05-253 TCU-05-2 |
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ORDER APPROVING TARIFF AND ISSUING AMENDED CERTIFICATE

(Issued January 17, 2006)

On August 26, 2005, Marne and Elk Horn Telephone Company (Marne and Elk Horn) filed with the Utilities Board (Board) a proposed local exchange tariff with the Board providing the terms, conditions, and rates for local exchange service in the Exira, Iowa, exchange. The proposed tariff has been identified as TF-05-253.

On March 17, 2005, the Board issued an order in Docket No. TCU-05-2 approving Marne and Elk Horn's application to provide service in the Exira exchange and approving concurrence in the maps of the incumbent local exchange carrier in that exchange. The order stated that a certificate would be issued when Marne and Elk Horn obtained an approved tariff setting forth the prices, terms, and conditions of its proposed local exchange service in Iowa.

The Board has reviewed the proposed tariff and finds it substantially complies with Board rules for the filing and processing of tariff pages. The tariff contains rates for both business and residential customers. Notice was provided to all affected carriers. The Board will approve the tariff effective the date of this order.

The Board notes that on September 29, 1992, the Board issued Certificate No. 0082 to Marne and Elk Horn allowing it to provide local telephone service in Iowa. As such, the issuance of a new certificate is unnecessary. Instead, the Board will issue an amended certificate to Marne and Elk Horn that will authorize Marne and Elk Horn to provide competitive local exchange service in the Exira exchange in addition to the services it provides in exchanges where it is the incumbent.

IT IS THEREFORE ORDERED:

1. The proposed tariff, identified as TF-05-253, filed by Marne and Elk Horn Telephone Company on August 26, 2005, is approved.
2. An amendment to Certificate No. 0082 is being issued concurrently with this order. Under the amended certificate, Marne and Elk Horn Telephone Company will be allowed to provide competitive local exchange service in the Exira, Iowa, exchange, in addition to the services it provides in exchanges where it is the incumbent.

UTILITIES BOARD

/s/ John R. Norris

/s/ Diane Munns

ATTEST:

/s/ Judi K. Cooper
Executive Secretary

/s/ Curtis W. Stamp

Dated at Des Moines, Iowa, this 17th day of January, 2006.