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December 11, 2018

Marlene H. Dortch, Esq.
Secretary
Federal Communications Commission
445 12th Street, S.W., Room TW-A325
Washington, DC 20554

**RE: WC Docket No. 18-344 – Withdrawal Filing
Section 63.71 Application of Tipton Telephone Company, Inc.**

Dear Ms. Dortch:

On November 9, 2018 Tipton Telephone Company, Inc. (FRN: 0002901593) filed a Section 63.71 discontinuance application.

The application sought Commission approval for the discontinuance of Tipton Telephone Company, Inc.'s carrier switched access tandem exchange services to the Tipton, Indiana market area. Since Tipton has had no customers or reasonable requests for service during the 30-day period immediately preceding the discontinuance, we respectfully withdraw the filing pursuant to 47 CFR §63.71(g).

Please direct questions concerning this Transmittal to me at the contact information below.

Respectfully submitted,

A handwritten signature in black ink that reads "Jennifer R. Heise".

Jennifer R. Heise
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