



PANHANDLE TELEPHONE COOPERATIVE, INC.

RON STRECKER
Chief Executive Officer

December 22, 1997

NOV 6 1998
FCC

Managing Director
Federal Communications Commission
% Office of the Secretary
Room 222
Washington, D. C. 20554

Dear Sir:

Pursuant to MD Docket No 96-186, Panhandle Telephone Cooperative, Inc makes this filing and requests the Federal Communications Commission accept this letter and attachment as documentation of its non-profit status. The following information is provided in support of our claim:

Name: Panhandle Telephone Cooperative, Inc
Address: Box 1188
Guymon, Oklahoma 73942

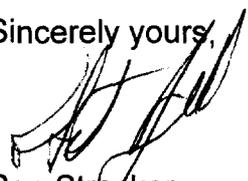
No of Subscribers: 10,030 as of Nov 30, 1997

Other Telephone Company: EagleNet, Inc
(a profit company)

Attached Non-profit Documentation: IRS Determination Letter
dated Dec 23, 1959

If you need any further information or have questions, please contact Joyce K. Smith at 580-338-6227, Ext 137.

Sincerely yours,


for
Ron Strecker
Chief Executive Officer

RS/jks
Enclosure

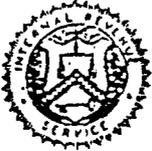
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FCC MAIL

OKC-EO-59-48



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
OKLAHOMA CITY, OKLAHOMA

IN REPLY REFER TO

DEC 29 1959

2100:17

Panhandle Telephone Cooperative Inc
102½ East Seventh Street
P. O. Box 527
Guymon, Oklahoma

Gentlemen:

This is a determination letter.

Based upon evidence presented, you are exempt from Federal income tax as an organization described in section 501(c)(12) of the Internal Revenue Code of 1954.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purpose for which you were organized, or your method of operation. Any such changes should be reported to us immediately in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990, annually, so long as this exemption remains in effect. This form may be obtained from us and it is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

The exemption will not apply to any year in which the amounts collected from members for the sole purpose of meeting losses and expenses is less than 85 percent of the total income.

Sincerely yours,

Earl R. Wiseman

Earl R. Wiseman
District Director