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November 20, 2008

FILED VIA ECFS

Marlene H. Dortch, Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554
Attention: Wireline Competition Bureau

WRITER'S CONTACT INFORMATION

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RE: Flat Rock Telephone Co-Op, Inc. (SAC #341012)
WC Docket No. 08-71, CC Docket No. 96-45
Waiver of 47 C.F.R. §54.301(e)(1)

Dear Ms. Dortch:

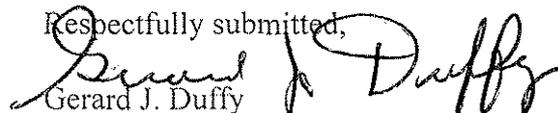
This letter is written on behalf of Flat Rock Telephone Co-Op, Inc. ("Flat Rock") to describe the procedures adopted by Flat Rock to ensure future compliance with Universal Service Fund ("USF") filing requirements and deadlines.

Flat Rock has dealt directly with the circumstances regarding its subject tried-up FCC Form LSSc (Local Switching Support Reporting Worksheet for Cost Companies) for 2006 by requiring all email submissions of required future USF filings to the Commission and/or the Universal Service Administrative Company ("USAC") by company employees and consultants to be "cc:'d" or forwarded to an appropriate Flat Rock employee and to be reviewed by that employee to ensure that the email message and address were accurate and that the correct document(s) were attached.

In addition, Flat Rock has a calendar that lists all quarterly and annual USF filing requirements, and works with its consultants to make sure that all required USF filings are prepared and submitted in timely fashion.

Flat Rock believes that these internal procedures will ensure that its future USF filings will contain the correct attachments and will be filed with the Commission and USAC in timely fashion.

Respectfully submitted,



Gerard J. Duffy
Counsel for Flat Rock Telephone Co-Op, Inc.

cc: Ernesto Beckford (via email)