

100 CenturyLink Drive
Monroe, LA 71203
Tel: 318.388.9000



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March 30, 2011

Ms. Marlene H. Dortch, Secretary
Office of the Secretary
Federal Communications Commission
9300 East Hampton Drive
Capitol Heights, MD 20743

Dear Ms. Dortch:

Pursuant to the Commission's order in Docket 86-127, one copy of the Rate of Return Report (Form 492) for the reporting period 01/01/09 – 06/30/09 is enclosed for the cost based operating unit of Gulf Telephone Company.

Acknowledgement of receipt of this filing is requested. A duplicate letter is provided for this purpose.

If there are any questions concerning this report, please contact me at (318) 388-9081.

Sincerely,

A handwritten signature in cursive script that reads "Jerry M. Allen".

Jerry M. Allen
Vice President – Revenues

Enclosures: 2 copies of FCC Report 492

cc: Stephen Steckler

No. of Copies rec'd. 0+1
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FEDERAL COMMUNICATIONS COMMISSION
Washington, D. C. 20554

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1. Name and Address of Reporting Company
Gulf Telephone Company
100 CenturyLink Drive
P.O. Box 4065
Monroe, LA 71203

2. Reporting Period
(a) Cumulative Period Covered:
From: 01/01/09 To: 06/30/09

3. Particulars	RATE OF RETURN REPORT					
	(A) Interstate Access		(B) Common Line		(C) Special Access	
	Current Qtr.	Cumulative	Current Qtr.	Cumulative	Current Qtr.	Cumulative
1. Total Revenues		6,437		3,884		1,105
2. Total Expenses & Taxes		4,918		3,337		694
3. Oper. Inc. (Net Return) (1-2)		1,519		547		411
4. Rate Base-(Avg. Net Invest.)		15,057		9,723		2,187
5. Rate of Return (3/4) Annualized		20.18%		11.25%		37.59%
6. FCC Ordered Refund- Amortized for Current Period		N/A		N/A		N/A
7. Net return (incl. effect of FCC Ordered Refund) (3+6)		1,519		547		411
8. Rate of Return (incl. effect of FCC Ordered Refund) (7/4) Annualized		20.18%		11.25%		37.59%

3. Particulars	Switched Traffic		Traffic Sensitive			
	Sensitive		Total			
	Current Qtr.	Cumulative	Current Qtr.	Cumulative		
1. Total Revenues		1,448		2,553		
2. Total Expenses & Taxes		887		1,581		
3. Oper. Inc. (Net Return) (1-2)		561		972		
4. Rate Base-(Avg. Net Invest.)		3,147		5,334		
5. Rate of Return (3/4) Annualized		35.65%		36.45%		
6. FCC Ordered Refund- Amortized for Current Period		N/A		N/A		
7. Net return (incl. effect of FCC Ordered Refund) (3+6)		561		972		
8. Rate of Return (incl. effect of FCC Ordered Refund) (7/4) Annualized		35.65%		36.45%		

4. Rates of Return for the Switched Traffic Sensitive Category		5. Multiplicative Factor Used for Annualizing Rate of Return for Cumulative Measurement Period	
(a) Current Quarter	(b) Cumulative	12/6	
	35.65%	6. Total Out-of-Period Adjustment	
		NONE	

7. CERTIFICATION: I certify that I am the chief financial officer or the duly assigned accounting officer; that I have examined the foregoing report; that to the best of my knowledge, information, and belief, all statements of fact contained in this report are true and this report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the specified period.

Date **March 28, 2011**

Typed Name of Person Signing Jerry M. Allen	Title of Person Signing Vice President - Revenues	Signature <i>Jerry M. Allen</i>
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