

May 5, 2006

Via Electronic Mail

Mr. Dale Hardy Roberts
c/o Kim Happy
Missouri Public Service Commission
200 Madison Street, Suite 100
Jefferson City, Missouri 65102-0360

Re: Substitute pages to DeltaCom, Inc. d/b/a DeltaCom Business
 Solutions Inc.'s Long Distance Tariff

Dear Mr. Roberts:

In accordance with Case No. XN-2006-0407, I am enclosing for filing with the Commission two substitute pages to DeltaCom, Inc. d/b/a DeltaCom Business Solutions Inc.'s Long Distance Tariff, which bears an issue date of April 10, 2006 and an effective date of May 10, 2006. The following sheets are substitute pages:

- Original Sheet 2
- Original Sheet 43

As advised by Missouri PSC staff, the purpose of this filing is to remove the Carrier Cost Recovery Fee of \$0.40 per Automatic Number Identification (ANI) per month. Due to an inadvertent oversight, this charge was added to the tariff revision changing the Company's name.

Should you have any questions regarding this filing, please contact me at 256-382-7090.

Sincerely,



Traci Tidmore
Regulatory Manager

Enclosures

TABLE OF CONTENTS

Competitive Waivers1

Table of Contents.....2

Section 1 - Technical Terms and Abbreviations7

Section 2 - Rules and Regulations10

 2.1 Undertaking of the Company.....10

 2.2 Use of Service.....11

 2.3 Facilities Used in Provision of Service12

 2.4 Unauthorized Use13

 2.5 Limitations.....14

 2.6 Indemnification.....16

 2.7 Validation of Credit.....18

 2.8 Payment Arrangements.....19

 2.9 Deposits/Advance Payments.....23

 2.10 Services Changes.....24

 2.11 Interruption of Service.....25

 2.12 Annual Usage Commitment Level.....26

 2.13 Agreement for Service.....26

 2.14 Refusal of Service.....27

 2.15 Cancellation of Service.....27

 2.16 Specific Regulations for Toll Free Services.....37

 2.17 Restoration of Service.....41

 2.18 Force Majeure.....41

 2.19 Disconnection of Existing Service(s) and Vendor Change(s).....41

 2.20 Assignments.....42

 2.21 Special Service.....42

 2.22 Individual Case Basis (ICB) Arrangements.....42

 2.23 Modification43

 2.24 Taxes43

 2.25 Payphone Surcharge43

 2.26 RESERVED FOR FUTURE USE.....43

 2.27 Missouri Universal Service Fund.....44

 2.28 Returned Check Charge.....44

 2.29 Other Charges.....44

 2.30 Designation of Company Contact.....44

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Effective: May 10, 2006

By: Senior Manager – Regulatory Affairs
DeltaCom, Inc. d/b/a DeltaCom Business Solutions, Inc.
7037 Old Madison Pike
Huntsville, Alabama 35806

SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.23 Modification

Company reserves the right to modify its rates and service policies at any time, subject to approval of the Missouri Public Service Commission and compliance with applicable notification requirements.

2.24 Taxes

All state and local taxes (i.e., gross receipts tax, sales tax, municipal and county utilities tax) are listed as separate line items, are not included in the quoted rates, and are the responsibility of the Customer. The Customer is also responsible for the payment of any use, excise, access, franchise and license fees or other local, state and federal taxes, charges or surcharges (however designated) excluding taxes on the Company's net income, imposed on or based upon the provision, sale or use of services. Any taxes imposed by a local jurisdiction will only be recovered from those Customers located in the affected jurisdiction. It shall be the responsibility of the Customer to pay any such taxes that subsequently become applicable retroactively.

2.25 Payphone Surcharge

In order to recover the Company's expenses to comply with the FCC's payphone compensation plan (FCC 97-271) and amended by Report and Order (FCC 04-182), an undiscountable per call charge is applicable to all interstate, intrastate and international calls that originate from any domestic pay telephone used to access the Company's services.

Charge per call: \$0.60

2.26 Reserved For Future Use

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