

Virgin Island Telephone Corporation

Transmittal No. 55

Description and Justification

With this filing, the Virgin Island Telephone Corporation (the “Company”) proposes to voluntarily reduce its traffic sensitive switched and special access rates effective on 7 day’s notice. The Company has reviewed its 2004 Annual Tariff Filing and determined that these overall rates reductions are needed to better position the Company in the interstate access service market. The Company has discussed and shared these rates with the Federal Communication Commission.

The attached rate schedules list the rates in effect prior to July 1, 2004, the rates effective July 1, 2004 and currently under suspension, and the proposed rates the Company is voluntarily making. Schedule A shows the three (3) different Switched Access rate levels while Schedule B shows the different Special Access rate levels.