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March 25, 2011

**VIA EFIS**

Mr. Steven C. Reed  
Secretary  
Missouri Public Service Commission  
Jefferson City, MO 65102-0360

**RE: File No. TA-2011-0166** – Application of Net Talk.com, Inc. for Certificate of Service Authority in the State of Missouri (CLEC) -- Proposed Original Tariff

Dear Mr. Reed:

Enclosed is the proposed basic local exchange telecommunications services tariff (PSC MO No. 1) of Net Talk.com, Inc. pursuant to the *Order Granting Application and Requiring Filing of Tariff* in File No. TA-2011-0166 (issued on February 4, 2011, effective February 14, 2011). This tariff is being filed pursuant to 4 CSR 240-3.510(1)(C) bearing a 45-day effective date, and is hereby submitted for Commission approval in TA-2011-0166.

A copy of this letter and the proposed tariff are being filed in both the case file and EFIS Tariff file, via EFIS.

Thank you for your assistance in processing this filing. Please contact me at 659-8672 or by email at wds@wdspc.com if there are any questions.

Sincerely,

**/s/ William D. Steinmeier**  
William D. Steinmeier

cc: General Counsel  
Office of Public Counsel  
Audrey Glenn, Compliance Partners