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April 25, 2011

**VIA EFIS**

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

RE: TA-2011-0166 – Application of Net Talk.com, Inc. for Certificate of Service Authority in the State of Missouri – Substitute Proposed Tariff Sheet -- Tariff Tracking No. YC-2011-0484

Dear Mr. Reed:

Enclosed is one substitute tariff sheet of Net Talk.com, Inc. ("Net Talk") in connection with its *Application* in File No. TA-2011-0166. This tariff sheet is being filed to meet concerns raised by Staff in its review. Specifically, we hereby submit:

PSC MO No. 1, Section 7, Original Page 1

A copy of this letter and the substitute tariff sheet 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