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January 11, 2011

VIA EFIS

Mr. Steven C. Reed
Secretary
Missouri Public Service Commission
200 Madison Street, Suite 100
P. O. Box 360
Jefferson City, MO 65102-0360

RE: LA-2011-0172 – WiMacTel, Inc. Certificate Application
Proposed IXC Tariff, Tariff Tracking No. YL-2011-0313
Proposed CLEC Tariff, Tariff Tracking No. YL-2011-0314
Substitute Tariffs

Dear Mr. Reed:

Enclosed are substitute tariffs being filed electronically on behalf of WiMacTel, Inc. in order to address issues raised by MoPSC Staff in its review of the instant Application. The following substitute tariffs are being filed:

P.S.C. MO Tariff No. 1 (IXC – Tracking No. YL-2011-0313)
Missouri Tariff No. 2 (CLEC – Tracking No. YL-2011-0314)

A copy of this letter and the substitute tariffs 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
Tom Forte, Technologies Management, Inc.