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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

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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