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Ms. Blanca S. Bayo
Director, Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Application of Yak Communications (America) Inc. for Authority to Provide Interexchange Telecommunications Service Between Points Within the State of Florida

Dear Ms. Bayo:

Enclosed please find an original and six (6) copies of the Application of Yak Communications (America) Inc. for Authority to Provide Interexchange Telecommunications Service Between Points Within the State of Florida, for filing with the Florida Public Service Commission. Enclosed please also find a check in the amount of \$250.00 to cover the requisite filing fee. Please note, the financial statements attached to this Application as *Exhibit D* are filed *under seal*, and the Applicant respectfully requests confidential treatment thereof.

Enclosed please also find a duplicate copy of this filing and a self-addressed, stamped envelope. Please date-stamp the duplicate upon receipt and return it in the envelope provided. Please do not hesitate to contact me at (202) 887-1211 if you have any questions regarding this filing.

Respectfully submitted,

Brett A. Freedson

Brett Heather Freedson

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Enclosures

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