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COMMISSION CLERK

VIA FEDERAL EXPRESS

Blanca S. Bayó
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Yak Communications (America), Inc., Utility Number TJ607

Dear Ms. Bayó:

Yak Communications (America), Inc. ("Yak") responds to a letter from Beth Salak, dated January 13, 2006, regarding access charges set under PSC-03-1469-FOF-TL. Yak currently utilizes an underlying carrier to provide its services. The change in access rates has a net effect of less than \$100 reduction in Yak's switched access charges per month. As such, the reduction in access rates to interexchange carriers will not have an impact on Yak's current tariff rates for service.

Please date stamp the duplicate of this filing and return in the self-addressed postage prepaid envelope. Thank you for your assistance in this matter and please do not hesitate to contact me at (647) 722-2740.

Respectfully submitted,

Benjamin D. Rovet
Corporate and Regulatory Counsel
Yak Communications (America), Inc.

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