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December 7, 2006

VIA FEDERAL EXPRESS

Ms. Blanca S. Bayó, Director Division of the Commission Clerk and Administrative Services Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850 030867 TUTT 030867 TUTT 030869 TUTT

Re: Letter of Attestation of Pilgrim Telephone, Inc. (TJ535), in Response to Commission Order No. PSC-03-1469-FOF-TL

Dear Ms. Bayó:

OPC

SGA

SEC

OTH

This letter responds on behalf of Pilgrim Telephone, Inc. (Pilgrim) to correspondence recently received from the Commission (dated October 12, 2006, and November 16, 2006) regarding reductions made in intrastate switched access rates by Verizon, Embarq (formerly Sprint), and BellSouth to achieve parity with interstate rates in accordance with Commission Order No. PSC-03-1469-FOF-TL.

The Commission correspondence indicated that Pilgrim may be required to flow through the access rate reductions made by the specified incumbent local exchange carriers (ILECs) in our retail rates, in compliance with the Commission Order and Section 364.163(2), Florida Statutes. The Commission also indicated that "any [interexchange carrier] whose intrastate switched access expense reduction is \$100 or less per month is not obligated to flow through its reduction, but must attest to such through a letter filed with this Commission." October 12, 2006, Commission Letter at 2. The Commission further advised that one such attestation may be filed, covering all three of the specified ILECs. *Id*.

Pilgrim has not paid any intrastate switched access charges in Florida to any of the specified ILECs during the 12-month period ending November 30, 2006, and does not anticipate incurring any such charges in the foreseeable future. Pilgrim therefore hereby attests that our intrastate switched access expense reduction, with regard to access services provided by Verizon, Embarq, and BellSouth, is zero and thus falls within the

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exemption from any flow-through obligation for interexchange carriers with expense reductions of \$100 or less per month. Pilgrim therefore is not obligated to take any steps to flow through any access rate reductions in our retail rates.

If you have any questions, or require any further information, please do not hesitate to contact me.

Very truly yours,

Stephen E. Bonder

President

cc: Ms. Beth W. Salak, Director

Division of Competitive Markets and Enforcement

Florida Public Service Commission